



Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

105 PLEASANT STREET, CONCORD, NH 03301
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May 28, 2024

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,797,844 for Aging and Disability Resource Center (ADRC) services in ten (10) geographic areas of the state to individuals, with a specialized focus on those individuals age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities and behavioral/mental health concerns, with the option to renew for up to four (4) additional years, effective July 1, 2024, upon Governor and Council approval through June 30, 2026. 49.47% Federal Funds. 50.53% General Funds.

Contractor Name	Vendor Code	Area(s) Served (and Additional Scopes if applicable)	Contract Amount
Behavioral Health and Developmental Services of Strafford County, Inc. (Dover, NH)	177278-B002	Rockingham and Strafford Counties (Medicaid Eligibility Coordinator services)	\$2,069,206
Community Action Program Belknap and Merrimack Counties, Inc. (Concord, NH)	177203	Merrimack County	\$801,414
Easter Seals New Hampshire, Inc. (Manchester, NH)	177204	Hillsborough County	\$1,099,504
Grafton County Senior Citizens Council, Inc. (Lebanon, NH)	177675	Grafton County	\$786,010
Monadnock Collaborative (Keene, NH)	159303-B001	Monadnock Region and Sullivan County (Medicare Outreach, Volunteer and Training Services)	\$1,521,016
Partnership for Public Health, Inc. (Laconia, NH)	165635-B001	Belknap and Carroll Counties (Senior	\$1,809,296

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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		Medicare Patrol & General Phone Line)	
Tri-County Community Action Program, Inc. (Berlin, NH)	177195-B009	Coos County	\$711,398
Total Price Limitation			\$8,797,844

Funds are available in the following accounts for State Fiscal Year 2025 and are anticipated to be available in State Fiscal Year 2026, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

This request is to provide Aging and Disability Resource Center (ADRC) services in ten (10) geographic areas of the state, including: State Health Insurance Assistance Program services; Medicare Improvements for Patients and Providers Act program; Statewide Senior Medicare Patrol Services; Aging and Disability Resource Center general phone line coordination; information and referrals for long-term supports and services; No Wrong Door (also known as NHCarePath, a collaborative approach between key business partners in order to improve client experience with accessing services in NH); Family Caregiver Support Program services; Person-Centered Counseling; Medicaid Eligibility Coordinator Services; and Veteran-Directed Care.

The populations to be served include individuals age sixty (60) and older, adults of ages who have physical, intellectual and/or developmental disabilities, veterans and active-duty military personnel, and adults with behavioral/mental health concerns. Services are delivered via walk-in, person-centered appointments, and over the phone. The Contractors will work to increase capacity of guidance and support to individuals needing long-term services and supports, which include home and community-based services to support individuals' independence in the home or within the community. Services also include outreach and education services, information and referral support, person-centered counseling to access home and community-based services, enhanced Medicaid application assistance, and specialized care transition supports.

The Department will monitor services by reviewing monthly program reports submitted by Contractors, including to Medicaid application support, information and referrals support, home and community-based visits, and caregiver support provided.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from February 28, 2024, through April 10, 2024. The Department received ten (10) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

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and the Honorable Council
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Should the Governor and Council not authorize this request, the Department may not comply with RSA 151-E:5, which mandates the establishment of a system of community-based aging and disability resource centers that provide information and referral services to older adults and adults with disabilities.

Source of Federal Funds: ALN #93.071, FAIN #2201NHMISH, ALN #93.667, FAIN #2301NHSOSR, ALN #93.052, FAIN #2301NHOAFC, ALN #93.324, FAIN #90APG0087, ALN #93.048, FAIN #90MPPF0057, ALN #93.778, FAIN #MEDICAID.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,


Lori A. Weaver
Commissioner

Fiscal Detail

05-95-48-481010-9565 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-ELDERLY AND ADULT SERVICES, GRANTS FOR SOCIAL SVC PROG, SERVICELINK

Behavioral Health & Development Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$67,053.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$345,521.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$85,964.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$36,963.00
2025	103-502664	Contract for Social Services	48130630	\$167,244.00
2025	545-500387	I & R Contracts	48130205	\$31,435.00
2025	570-500928	Family Caregiver	48130316	\$57,243.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$67,053.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$345,521.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$85,964.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$36,963.00
2026	103-502664	Contract for Social Services	48130630	\$167,244.00
2026	545-500387	I & R Contracts	48130205	\$31,435.00
2026	570-500928	Family Caregiver	48130316	\$57,243.00
			<i>Subtotal</i>	<i>\$1,582,846.00</i>

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$32,584.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$167,903.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$35,910.00

2025	074-500589	Grants for Public Asst & Relief	Multi	\$15,441.00
2025	103-502664	Contract for Social Services	48130630	\$81,271.00
2025	545-500387	I & R Contracts	48130205	\$15,276.00
2025	570-500928	Family Caregiver	48130316	\$52,322.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$32,584.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$167,903.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$35,910.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$15,441.00
2026	103-502664	Contract for Social Services	48130630	\$81,271.00
2026	545-500387	I & R Contracts	48130205	\$15,276.00
2026	570-500928	Family Caregiver	48130316	\$52,322.00
			<i>Subtotal</i>	<i>\$801,414.00</i>

Easter Seals New Hampshire, Inc. (Vendor # 177204)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$37,427.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$192,859.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$72,244.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$31,064.00
2025	103-502664	Contract for Social Services	48130630	\$93,350.00
2025	545-500387	I & R Contracts	48130205	\$17,546.00
2025	570-500928	Family Caregiver	48130316	\$105,262.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$37,427.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$192,859.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$72,244.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$31,064.00
2026	103-502664	Contract for Social Services	48130630	\$93,350.00
2026	545-500387	I & R Contracts	48130205	\$17,546.00

2026	570-500928	Family Caregiver	48130316	\$105,262.00
			<i>Subtotal</i>	<i>\$1,099,504.00</i>

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$32,334.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$166,613.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$34,033.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$14,633.00
2025	103-502664	Contract for Social Services	48130630	\$80,647.00
2025	545-500387	I & R Contracts	48130205	\$15,158.00
2025	570-500928	Family Caregiver	48130316	\$49,587.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$32,334.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$166,613.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$34,033.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$14,633.00
2026	103-502664	Contract for Social Services	48130630	\$80,647.00
2026	545-500387	I & R Contracts	48130205	\$15,158.00
2026	570-500928	Family Caregiver	48130316	\$49,587.00
			<i>Subtotal</i>	<i>\$786,010.00</i>

Monadnock Collaborative (Vendor # 159303)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$61,078.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$314,724.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$41,127.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$17,684.00
2025	103-502664	Contract for Social Services	48130630	\$152,338.00

2025	545-500387	I & R Contracts	48130205	\$28,633.00
2025	570-500928	Family Caregiver	48130316	\$59,924.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$61,078.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$314,724.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$41,127.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$17,684.00
2026	103-502664	Contract for Social Services	48130630	\$152,338.00
2026	545-500387	I & R Contracts	48130205	\$28,633.00
2026	570-500928	Family Caregiver	48130316	\$59,924.00
			<i>Subtotal</i>	<i>\$1,351,016.00</i>

Partnership for Public Health (Lakes Region) (Vendor # 165635)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$60,106.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$309,725.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$33,848.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$14,554.00
2025	074-500589	Grants for Public Asst & Relief	48130207	\$249,000.00
2025	103-502664	Contract for Social Services	48130630	\$149,918.00
2025	545-500387	I & R Contracts	48130205	\$28,179.00
2025	570-500928	Family Caregiver	48130316	\$59,318.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$60,106.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$309,725.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$33,848.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$14,554.00
2026	074-500589	Grants for Public Asst & Relief	48130207	\$249,000.00
2026	103-502664	Contract for Social Services	48130630	\$149,918.00
2026	545-500387	I & R Contracts	48130205	\$28,179.00

2026	570-500928	Family Caregiver	48130316	\$59,318.00
			<i>Subtotal</i>	<i>\$1,809,296.00</i>

Tri County Community Action Program, Inc. (Vendor # 177195)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	\$31,122.00
2025	074-500589	Grants for Public Asst & Relief	48130280	\$160,367.00
2025	074-500589	Grants for Public Asst & Relief	48130461	\$24,938.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$10,723.00
2025	103-502664	Contract for Social Services	48130630	\$77,623.00
2025	545-500387	I & R Contracts	48130205	\$14,590.00
2025	570-500928	Family Caregiver	48130316	\$36,336.00
2026	074-500589	Grants for Public Asst & Relief	48130291	\$31,122.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$160,367.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$24,938.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$10,723.00
2026	103-502664	Contract for Social Services	48130630	\$77,623.00
2026	545-500387	I & R Contracts	48130205	\$14,590.00
2026	570-500928	Family Caregiver	48130316	\$36,336.00
			<i>Subtotal</i>	<i>\$711,398.00</i>

Total 9565		\$8,141,484.00
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05-95-48-481010-3317 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-ELDERLY AND ADULT SERVICES, GRANTS FOR SOCIAL SVC PROG, ADMIN ON AGING SVCS GRANT-SMP

Monadnock Collaborative (Vendor # 159303)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130461	\$55,250.00

2025	074-500589	Grants for Public Asst & Relief	48130207	\$21,250.00
2025	074-500589	Grants for Public Asst & Relief	Multi	\$8,500.00
2026	074-500589	Grants for Public Asst & Relief	48130461	\$55,250.00
2026	074-500589	Grants for Public Asst & Relief	48130207	\$21,250.00
2026	074-500589	Grants for Public Asst & Relief	Multi	\$8,500.00
			<i>Subtotal</i>	<i>\$170,000.00</i>

Total 3317	\$170,000.00
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05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-ELDERLY AND ADULT SERVICES, GRANTS FOR SOCIAL SVC PROG, ADMIN ON AGING

Behavioral Health & Development Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	570-500928	Family Caregiver	48130316	\$68,010.00
2026	570-500928	Family Caregiver	48130316	\$68,010.00
Subtotal			<i>Subtotal</i>	<i>\$136,020.00</i>

Total 7872	\$136,020.00
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05-95-48-482010-2164 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-ELDERLY AND ADULT SERVICES, WAIVER AND NURSING FACILITIES, CFI WAIVER PROGRAM ELIGIBILITY

Behavioral Health & Development Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130280	\$175,170.00
2026	074-500589	Grants for Public Asst & Relief	48130280	\$175,170.00
Subtotal			<i>Subtotal</i>	<i>\$350,340.00</i>

Total 2164	\$350,340.00
Total Contract	\$8,797,844.00

Project ID # RFA-2024-DLTSS-03-ADRCS

Project Title Aging and Disability Resource Center Services

ADRC General Scope	Maximum Points Available	Partnership for Public Health Belknap County	Partnership for Public Health Carroll County	Tri-County Community Action Program Coos County	Grafton County Senior Citizens Council, Inc. Grafton County	Easter Seals, New Hampshire, Inc. Hillsborough County	Community Action Program Belknap Merrimack Counties, Inc. Merrimack County	Monadnock Collaborative Monadnock Region	Behavioral Health & Developmental Services of Strafford County Rockingham County	Behavioral Health & Developmental Services of Strafford County Strafford County	Monadnock Collaborative Sullivan County
Technical											
Ability to Perform Scope (Q1)	250	235	235	175	225	240	235	230	240	240	200
Staffing Plan (Q2)	200	195	195	150	180	190	180	170	180	175	173
Experience with Collaboration (Q3)	150	130	140	115	145	145	135	125	135	135	125
Knowledge of Geographic Area (Q4)	100	95	92	75	80	97	88	60	95	90	65
TOTAL POINTS	700	655	662	515	630	672	638	585	650	640	563

PROPOSED VENDOR COST Not Applicable - No Cost Proposal for RFA

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Thom O'Connor</u>	<u>Administrator III</u>
2 <u>Jennifer Barrington</u>	<u>Administrator III</u>
3 <u>Katherine Kaplan</u>	<u>ADRC Administrator</u>
4 <u>Terri Vineyard</u>	<u>Medicare Director</u>

Project ID # **RFA-2024-DLTSS-03-ADRCS**
 Project Title **Aging and Disability Resource Center Services**

General Phone Line (Statewide)	Maximum Points Available	Partnership for Public Health	Grafton County Senior Citizens Council	Community Action Program Belknap Merrimack	Easter Seals		
Technical							
Ensuring System Maintains Power (Q1)	50	48	40	40	32		
Staffing (Q2)	50	40	30	40	25		
TOTAL POINTS	100	88	70	80	57		

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name
1 Thom O'Connor
2 Jennifer Barrington
3 Katherine Kaplan
4 Terri Vineyard
5

Title
Administrator III
Administrator III
ADRC Administrator
Medicare Director

Project ID # RFA-2024-DLTSS-03-ADRCS

Project Title Aging and Disability Resource Center Services

	Maximum Points Available	Behavioral Health & Developmental Services of Strafford County				
Medicaid Eligibility Coordinator						
Technical						
Staffing and Experience (Q1)	100	90				
Working Collaboratively (Q2)	100	95				
TOTAL POINTS	200	185				

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1 Thom O'Connor	Administrator III
2 Jennifer Barrington	Financial Manager
3 Katherine Kaplan	ADRC Administrator
4 Terri Vineyard	Medicare Director

Project ID # RFA-2024-DLTSS-03-ADRCS

Project Title Aging and Disability Resource Center Services

	Maximum Points Available	Monadnock Collaborative					
Medicare Outreach/Training							
Technical							
Ability (Q1)	100	70					
Recruiting Volunteers (Q2)	50	42					
Identifying Outreach Opportunities (Q3)	50	25					
TOTAL POINTS	200	137					

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name

1 Thom O'Connor

2 Jennifer Barrington

3 Katherine Kaplan

4 Terri Vineyard

5

Title

Administrator III

Administrator III

ADRC Administrator

Medicare Director

Project ID # RFA-2024-DLTSS-03-ADRCS

Project Title Aging and Disability Resource Center Services

	Maximum Points Available	Partnership for Public Health (Statewide)	Community Partners (Strafford)	Grafton County Senior Citizens Council	Community Action Program Belknap-Merrimack	Monadnock Collaborative	
Senior Medicare Patrol (SMP)							
Technical							
Knowledge & Experience of Program (Q1)	100	95	80	80	80	75	
Experience with Reporting (Q2)	100	90	85	75	80	50	
TOTAL POINTS	200	185	165	155	160	125	

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1. Thom O'Connor	Administrator III
2. Jennifer Barrington	Administrator III
3. Katherine Kaplan	ADRC Administrator
4. Terri Vineyard	Medicare Director
5.	

Subject: RFA-2024-DLTSS-03-ADRCSS-01 Aging and Disability Resource Center Services

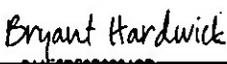
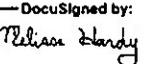
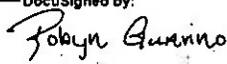
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Behavioral Health & Developmental Services of Strafford County, Inc.		1.4 Contractor Address 1 Forum Court, Crosby Road Dover, NH 03820	
1.5 Contractor Phone Number 603-516-9300	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$2,069,206
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  244E30F008894CD... Date: 5/28/2024		1.12 Name and Title of Contractor Signatory Bryant Hardwick Board President	
1.13 State Agency Signature DocuSigned by:  1323A240400F4B5... Date: 6/3/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Rockingham and Strafford counties.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another.
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program;
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system^{DS} for

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- accountability, monitoring and reporting of system quality, access, and cost; and
- 1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.
- 1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off to best meet the individual's needs.
- 1.6. **Administrative Requirements**
- 1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.
- 1.6.2. The Contractor must:
- 1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.
- 1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.
- 1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.
- 1.6.2.4. Provide home or community visits as needed.
- 1.6.3. The Contractor must occupy an independent office space that, at a minimum:
- 1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;
- 1.6.3.2. Meets all applicable state and local building rules and ordinances;
- 1.6.3.3. Has sufficient space that includes, but is not limited to:
- 1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;
- 1.6.3.3.2. Has barrier-free/handicap access;
- 1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:
- 1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- Family Assistance (BFA), or other Department staff; and
- 1.6.3.3.2. The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
- 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
- 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
- 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
- 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
- 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
- 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and

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- 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.
- 1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:
 - 1.6.5.2.1. Scheduling meetings;
 - 1.6.5.2.2. Inviting participants;
 - 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
 - 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
 - 1.6.5.2.5. Recording minutes from each meeting; and
 - 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.
- 1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.
- 1.7. Quality Assurance**
 - 1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:
 - 1.7.1.1. Meet the needs of individuals;
 - 1.7.1.2. Are sustained throughout the geographic area;
 - 1.7.1.3. Produce measurable results; and
 - 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.
 - 1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:
 - 1.7.2.1. Utilize the Department's approved survey tool;
 - 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
 - 1.7.2.3. Send a quarterly report of results to the Department.
- 1.8. Outreach and Education**

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- 1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:
 - 1.8.1.1. Faith Based Communities and/or Parish Nurses.
 - 1.8.1.2. The Social Security Administration.
 - 1.8.1.3. Subsidized housing sites.
 - 1.8.1.4. Senior Centers.
 - 1.8.1.5. Healthcare Facilities.
 - 1.8.1.6. Nursing Homes.
 - 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.

1.9. Training

- 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.

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- 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
- 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.
 - 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. Information & Referral (I & R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I & R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.

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- 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
- 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and
 - 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. **Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.

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1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:

1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.

1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.

1.12. Family Caregiver Support Program Services

1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.

1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.

1.12.3. The Contractor must ensure:

1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or

1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.

1.12.4. The Contractor must:

1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or

1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.

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- 1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:
 - 1.12.5.1. Care Companion (within Trualta);
 - 1.12.5.2. Peer support; or
 - 1.12.5.3. A peer mentor.
- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.

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- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.

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- 1.14.1.2. Medicare preventative services.
- 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one (1) outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:
 - 1.14.3.1. A face-to-face meeting with community partners.
 - 1.14.3.2. Outreach and education via a booth or exhibit at an event.
 - 1.14.3.3. An enrollment event.
 - 1.14.3.4. An interactive web presentation.
- 1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:
 - 1.14.4.1. Town offices.
 - 1.14.4.2. Housing sites.
 - 1.14.4.3. Home health agencies.
 - 1.14.4.4. Faith-based Communities and parish nurses.
 - 1.14.4.5. Public libraries.
 - 1.14.4.6. Fuel assistance agencies.
 - 1.14.4.7. Hospital public affairs managers.
 - 1.14.4.8. Pharmacies.
 - 1.14.4.9. Medical practices.
 - 1.14.4.10. Other Community Partners.
- 1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).
- 1.15. **Veteran Directed Care (VDC)**
 - 1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.
 - 1.15.2. The Contractor must collaborate with and accept referrals from:

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- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Medicaid Eligibility Coordinator Services

- 1.16.1. The Contractor must provide two (2) full-time equivalent positions (a minimum of 37.5 hours each) to provide Medicaid Eligibility Coordinator Services statewide.
- 1.16.2. The Contractor must ensure Medicaid Eligibility Coordinators provide guidance and support to individuals who are potentially eligible for Medicaid-funded Long-Term Community-Based Supports and Services (LTCSS). The Contractor must:
 - 1.16.2.1. Initiate the application process in compliance with LTCSS operating procedures.
 - 1.16.2.2. Contact individuals who are potentially eligible for services to:
 - 1.16.2.2.1. Obtain eligibility determination information.
 - 1.16.2.2.2. Coordinate the completion of the financial, medical, and functional assessments using a person-centered approach.
 - 1.16.2.2.3. Communicate directly with individuals, family members, and other supportive people to initiate involvement with community-based agencies and to assist with the Medicaid eligibility process.
 - 1.16.2.2.4. Conduct weekly monitoring of the New Heights database to ensure:
 - 1.16.2.2.4.1. Cases are updated;
 - 1.16.2.2.4.2. Authorized Representatives for individuals are identified.
 - 1.16.2.2.4.3. Department notices are being sent to the person(s) indicated.
 - 1.16.2.3. Provide consultation, technical and problem-solving assistance to individuals in the completion of Medicaid applications.
 - 1.16.2.4. Coordinate the collection of necessary functional, medical, and financial documentation required for eligibility determination.
 - 1.16.2.5. Coordinate the scheduling of medical, financial, or assessment-related appointments for the purpose of eligibility determination.
 - 1.16.2.6. Follow up with individuals to provide appointment reminders.

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- 1.16.3. The Contractor must ensure Medicaid Eligibility Coordinators participate in monthly evaluation meetings to comment and share observations regarding the No Wrong Door System and its partners, and to identify global policy change.
 - 1.16.4. The Contractor must ensure each Medicaid Eligibility Coordinator maintains contact with the Department's Bureau of Family Assistance, as instructed by the Department.
 - 1.16.5. The Contractor must maintain a record of each individual for which they provide support and of each individual in need of follow-up contact and support.
 - 1.16.6. The Contractor must conduct follow-up appointment reminders with 100% of individuals scheduled for appointments.
- 1.17. Staffing**
- 1.17.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>
 - 1.17.2. The Contractor must provide staff for each ADRC location, as follows:
 - 1.17.2.1. One (1) full-time equivalent (FTE) center manager; and
 - 1.17.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I & R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
 - 1.17.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
 - 1.17.4. The Contractor must provide two (2) full-time equivalent positions (a minimum of 37.5 hours each) to provide Medicaid Eligibility Coordinator Services statewide, pursuant to Section 1.16.
 - 1.17.5. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.18. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

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- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the appropriate database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.5.1. Expenditures and expenses for outreach activities; and
 - 2.5.2. Average annual income of caregivers including, but not limited to, those who:
 - 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.
 - 2.5.2.5. Receive counseling.
 - 2.5.2.6. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
 - 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks

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2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

2.9. Confidential Data

2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

2.10.1.1. How PII is gathered and stored;

2.10.1.2. Who will have access to PII;

2.10.1.3. How PII will be used in the system;

2.10.1.4. How individual consent will be achieved and revoked; and

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2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement must:

2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

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- 2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.11.1.9. Agree when utilizing the Department's email system:
 - 2.11.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
 - 2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
 - 2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

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- 2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 2.11.2. Workspace Requirement
 - 2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.
- 2.12. Contract End-of-Life Transition Services
 - 2.12.1. General Requirements
 - 2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
 - 2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from^{to}the

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performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

- 2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
- 2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
- 2.12.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.12.2. Completion of Transition Services

- 2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the

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end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.12.3. Disagreement over Transition Services Results

2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. Website and Social Media

2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

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2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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- 4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and
- 4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

- 4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 4.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
- 4.3.3.1. Brochures.
 - 4.3.3.2. Resource directories.
 - 4.3.3.3. Protocols or guidelines.
 - 4.3.3.4. Posters.
 - 4.3.3.5. Reports.
- 4.3.4. The Contractor must not reproduce any materials produced under the

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Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4.5. Eligibility Determinations

4.5.1. The Contractor must make eligibility determinations in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

4.5.2. The Contractor must ensure all applicants are permitted to fill out an application form and must notify each applicant of their right to request a fair hearing in accordance with New Hampshire RSA 126-A:5 and Department regulations.

5. Records

5.1. The Contractor must keep records that include, but are not limited to:

5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services**

EXHIBIT B

the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 56.41% Federal funds.
 - 1.1.1. 6.33%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 3.23%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 16.09%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 14.73%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 59.62% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN# 93.778, MEDICAID.
 - 1.2. 43.59% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR 200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.

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Behavioral Health & Developmental
Services of Strafford County, Inc.

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**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT C**

- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
 - 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

**New Hampshire Department of Health and Human Services
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EXHIBIT C**

- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
<i>Behavioral Health & Developmental Services of Strafford County, Inc.</i>		
Contractor Name:		
Budget Request for: ADRCS		
Budget Period: 7/1/24 - 6/30/26		
Indirect Cost Rate (if applicable) 10.00%		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$442,717	\$442,717
2. Fringe Benefits	\$194,500	\$194,500
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$15,000	\$15,000
6. Travel	\$2,000	\$2,000
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$1,000	\$1,000
8. (c) Other - Other (specify below)	\$0	\$0
<i>Other Occupancy Expense</i>	\$98,388	\$98,388
<i>Other Telephone</i>	\$25,500	\$25,500
<i>Other Postage</i>	\$2,200	\$2,200
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$781,305	\$781,305
Total Indirect Costs	\$78,128	\$78,128
Subtotals	\$859,433	\$859,433
TOTAL	\$1,718,866	

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services

Behavioral Health & Developmental Services of

Contractor Name: Strafford County, Inc.

Budget Request for: Medicaid Eligibility Coordinators

Budget Period: 7/1/24 - 6/30/26

Average Indirect Cost Rate (if applicable) 10%

Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$109,200	\$109,200
2. Fringe Benefits	\$49,000	\$49,000
3. Consultants		
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and</i>		
5.(a) Supplies - Educational		
5.(b) Supplies - Lab		
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical		
5.(e) Supplies - Office		
6. Travel	\$50	\$50
7. Software		
8. (a) Other - Marketing/Communications		
8. (b) Other - Education and Training	\$225	\$225
8. (c) Other - Other (specify below)		
<i>Other Telephone</i>	\$770	\$770
<i>Other (please specify)</i>		
9. Subrecipient Contracts		
Total Direct Costs	\$159,245	\$159,245
Total Indirect Costs	\$15,925	\$15,925
	10.00%	10.00%
Subtotals	\$175,170	\$175,170
TOTAL	\$350,340	\$350,340

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Contractor Initials

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Date

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in-which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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Exhibit D
Federal Requirements

Contractor's Initials: 
Date 5/28/2024

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: F6H7M3LQKZP4
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO X YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO X YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Name: Community Partners

5/28/2024
Date: _____

DocuSigned by:
Bryant Hardwick
Name: Bryant Hardwick
Title: Board President

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

Contractor Initials: DS
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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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Exhibit E

DHHS Information Security Requirements

8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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Exhibit E

DHHS Information Security Requirements

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements

3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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DHHS Information Security Requirements

future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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DHHS Information Security Requirements

- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable; in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



New Hampshire Department of Health and Human

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not

Exhibit F

Business Associate Agreement
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Exhibit F

limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

Exhibit F

Business Associate Agreement
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Exhibit F

security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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Exhibit F

accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

Exhibit F

Contractor Initials

used,
BH

Business Associate Agreement

Page 4 of 5

5/28/2024

Date

V 2.0



New Hampshire Department of Health and Human

Exhibit F

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Community Partners

The State

Name of the Contractor

DocuSigned by:

Melissa Hardy

DocuSigned by:

Bryant Hardwick

1333A21040DF40E...

214569F080004C0...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Bryant Hardwick

Name of Authorized Representative

Name of Authorized Representative

Director, DLSS

Board President

Title of Authorized Representative

Title of Authorized Representative

6/3/2024

5/28/2024

Date

Date

Exhibit F

Contractor Initials

DS BH

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 24, 1982. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 62273

Certificate Number: 0006655781



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY PARTNERS OF STRAFFORD COUNTY is a New Hampshire Trade Name registered to transact business in New Hampshire on October 27, 2003. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 455172

Certificate Number: 0006655823



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Ann Landry, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Secretary of **Behavioral Health & Developmental Services of Strafford County d/b/a Community Partners of Strafford County**.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **May 24, 2024**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Bryant Hardwick, President, Board of Directors _____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Behavioral Health & Developmental Services of Strafford County d/b/a Community Partners of Strafford County** to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: May 31, 2024

Ann Landry
Signature of Elected Officer
Name: Ann Landry
Title: Secretary- Board of Directors



113 Crosby Road
Suite 1
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-3244

50 Chestnut Street
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-1850

25 Old Dover Road
Rochester, NH 03867
(603) 516-9300
Fax: (603) 335-9278

A United Way
Partner Agency



Mission: Community Partners connects our clients and their families to the opportunities and possibilities for full participation in their communities.

Vision: We serve those who experience emotional distress, mental illnesses, substance use disorders, developmental disabilities, chronic health needs, acquired brain disorder, as well as those who are in need of information and referral to access long-term supports and services.

We strive to be an organization that consistently delivers outstanding services and supports that are person-focused and dedicated to full participation in communities.

We will take leadership roles in educating our community network, families, and the public to reduce stigma and to increase self-determination and personal empowerment.

We are committed to evidence-based and outcome-driven practices.

We will invest in our staff to further professional development and foster an environment of innovation.

Community Partners

Behavioral Health & Developmental Services of Strafford County, Inc.



CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

June 30, 2023 and 2022

With Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional revenue and expenses without donor restrictions, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2023 and 2022, and the changes in their consolidated net assets and their consolidated cash flows for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-02, *Leases*, and related guidance, during the year ended June 30, 2023. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries
Page 2

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries
Page 3

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and consolidating statements of activities are presented for purposes of additional analysis, rather than to present the financial position and changes in net assets of the individual entities and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the consolidating information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
November 6, 2023

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Consolidated Statements of Financial Position

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and cash equivalents	\$ 10,433,681	\$ 9,709,578
Restricted cash	112,646	112,619
Accounts receivable, net	1,918,086	2,135,448
Grants receivable	620,769	591,137
Prepaid expenses	552,017	286,650
Right-of-use asset (ROU) - operating	1,700,504	-
Property and equipment, net	<u>2,412,482</u>	<u>2,512,205</u>
 Total assets	 <u>\$ 17,750,185</u>	 <u>\$ 15,347,637</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 2,416,659	\$ 2,105,943
Estimated third-party liabilities	1,548,348	1,757,667
Operating lease payable	-	120,634
Loan fund	89,682	89,656
Lease obligation - operating	1,728,272	-
Notes payable	<u>366,614</u>	<u>459,039</u>
 Total liabilities	 <u>6,149,575</u>	 <u>4,532,939</u>
 Net assets		
Without donor restrictions	11,535,623	10,742,284
With donor restrictions	<u>64,987</u>	<u>72,414</u>
 Total net assets	 <u>11,600,610</u>	 <u>10,814,698</u>
 Total liabilities and net assets	 <u>\$ 17,750,185</u>	 <u>\$ 15,347,637</u>

The accompanying notes are an integral part of these consolidated financial statements.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Consolidated Statements of Activities

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	\$ 39,214,108	\$ 38,225,994
Medicare revenue	298,017	318,134
Client resources	2,438,933	2,165,275
Contract revenue	4,052,995	3,684,935
Grant income	1,665,058	3,516,082
Interest income	143,677	17,435
Public support	87,326	3,507,647
Other revenue	<u>175,498</u>	<u>113,459</u>
Total public support and revenue	48,075,612	51,548,961
Net assets released from restrictions	<u>44,260</u>	<u>30,932</u>
Total public support, revenue, and releases	<u>48,119,872</u>	<u>51,579,893</u>
Expenses		
Program services		
Case management	1,165,431	1,197,952
Day programs and community support	4,488,666	4,790,969
Early support services and youth and family	4,948,356	4,786,014
Family support	804,614	639,592
Residential services	17,721,937	17,572,714
Consolidated services	5,904,742	5,270,513
Adult services	3,265,400	3,065,530
Emergency services	799,401	856,877
Other	<u>4,326,597</u>	<u>4,206,251</u>
Total program expenses	43,425,144	42,386,412
Supporting services		
General management	<u>4,022,023</u>	<u>4,051,841</u>
Total expenses	<u>47,447,167</u>	<u>46,438,253</u>
Change in net assets without donor restrictions	<u>672,705</u>	<u>5,141,640</u>
Changes in net assets with donor restrictions		
Grants and contributions	36,833	23,334
Net assets released from restrictions	<u>(44,260)</u>	<u>(30,932)</u>
Change in net assets with donor restrictions	<u>(7,427)</u>	<u>(7,598)</u>
Change in net assets before cumulative effect of change in accounting principle	665,278	5,134,042
Cumulative effect of change in accounting principle	<u>120,634</u>	<u>-</u>
Change in net assets after cumulative effect of change in accounting principle	785,912	5,134,042
Net assets, beginning of year	<u>10,814,698</u>	<u>5,680,656</u>
Net assets, end of year	<u>\$ 11,600,610</u>	<u>\$ 10,814,698</u>

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2023.

	Case Management	Day Programs and Community Support	Early Support Services and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medical revenue	\$ 901,390	\$ 3,533,402	\$ 4,359,513	\$ 518,248	\$ 18,002,655	\$ 6,205,561	\$ 3,674,610	\$ 150,664	\$ 668,061	\$ 39,214,108	\$	\$ 39,214,108
Medicaid revenue	56,407	12,551	554,564	300,135	1,300,430	31,907	228,880	36,848	56,477	2,080,017	-	2,080,017
Client resources	55,861	70,773	386,304	76,556	48,470	48,470	54,343	664,096	2,139,767	3,911,017	141,978	4,052,995
Contract revenue	48,297	60,544	87,989	54,094	51,984	55,235	150,012	4,052	1,128,802	1,940,899	24,059	1,965,058
Grant income	-	60	-	-	-	-	-	-	48	109	-	143,508
Interest income	3,755	300	216	100	125	4,091	-	-	78,468	87,075	251	87,326
Public support	2,519	9,878	22,521	1,355	31,608	2,781	60,863	4,182	17,811	153,404	22,084	175,488
Total public support and revenue	1,008,335	4,124,680	5,391,107	650,341	20,457,288	6,245,045	4,668,972	859,852	4,178,964	47,743,662	331,950	48,075,612
Net assets released from restrictions												
	1,008,335	4,124,680	5,391,107	650,341	20,457,288	6,245,045	4,668,972	859,852	4,178,964	47,743,662	331,950	48,075,612
Expenses												
Salary and wages	708,863	2,359,602	3,052,323	288,648	1,550,888	2,003,579	2,143,895	508,639	2,547,776	15,207,734	2,735,202	17,942,936
Employee benefits	135,534	463,027	486,190	53,504	310,566	176,839	185,698	70,109	464,506	2,356,243	438,070	2,794,313
Payroll taxes	52,805	178,868	227,105	19,254	115,809	157,493	135,799	37,304	200,621	1,125,346	193,902	1,319,248
Contracted substitute staff	188	188	-	-	-	-	-	-	78,197	188	-	188
Client treatment services	13,233	597,482	112,299	371,800	5,671,774	3,219,913	228,473	100,316	78,197	10,200,187	20	10,500,207
Professional fees and consultants	43,811	25,478	237,907	7,418	66,455	28,904	151,729	-	113,017	775,024	150,363	925,387
Subcontractors	-	5,629	40,620	2,478	5,919	1,287	19,079	3,326	14,645	103,976	64,212	168,188
Staff development and training	10,814	131,386	113,212	163	11,969	282	67,656	7,028	95,757	427,517	13,731	441,248
Rent	-	0	486	-	1,963	-	21	-	11,657	15,484	1,456	18,950
Travel	1,033	45,095	20,137	1,288	15,521	2,687	20,243	1,488	36,111	150,062	14,065	184,167
Utilities	8,152	118,930	50,577	3,470	32,330	5,640	31,808	2,361	82,471	389,234	35,443	424,677
Building maintenance and repairs	7,018	78,708	33,254	1,137	11,653	1,455	7,222	3,259	43,301	205,668	8,982	214,650
Other occupancy costs	20,012	36,469	98,540	3,632	31,695	6,063	37,477	7,235	67,396	308,952	66,217	405,169
Office	2,330	18,460	7,828	396	4,309	617	4,322	585	13,987	53,982	4,897	62,879
Building and housing	-	18,041	3,160	1,000	36,288	18,708	1,401	1,303	42,054	123,075	1,258	124,333
Client consumables	400	1,313	2,412	55	970	79	2,158	208	1,845	9,640	90,161	102,809
Medical	35,014	50,275	140,439	7,878	63,728	15,275	78,120	19,708	110,057	520,482	51,863	610,653
Equipment maintenance	18,002	69,432	38,863	4,335	37,619	8,770	2,300	1,692	43,805	220,084	30,863	252,557
Depreciation	-	1,580	189	-	-	538	-	-	1,379	1,897	3,047	4,944
Advertising	-	23	188	-	-	-	150	6	1,538	2,097	1,116	3,213
Telephone and communications	24,825	64,020	61,845	4,594	21,032	7,358	37,381	8,958	59,543	268,635	76,416	345,051
Postage and shipping	1,388	1,889	6,044	307	2,502	598	3,573	767	7,008	24,654	4,046	28,694
Transportation	10,298	184,678	32,574	746	51,784	122,586	18,733	14,006	53,583	468,995	8,648	477,646
Assistance to individuals	38,541	244	3,878	50,333	30,130	58,632	5,405	92	213,078	24,720	917	213,995
Insurance	10,703	53,602	44,122	2,438	31,752	6,389	35,413	6,118	38,327	220,004	46,781	276,825
Membership dues	-	1,174	57	-	-	0,389	4,477	-	128,628	132,534	11,421	143,955
Other	10	1,468	135,687	1,335	10	11	1,311	4,062	15,089	158,961	-	174,050
Total expenses	1,105,431	4,488,690	4,948,356	804,814	17,771,837	5,904,742	3,265,400	798,401	4,328,597	43,425,144	4,022,023	47,447,167
Change in net assets without restrictions	\$ (87,099)	\$ (363,009)	\$ 442,751	\$ (154,273)	\$ 2,735,349	\$ 441,203	\$ 1,403,572	\$ 90,451	\$ (105,373)	\$ 4,382,778	\$ (3,980,073)	\$ 872,705

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2022

	Case Management	Dry Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	\$ 892,564	\$ 3,708,450	\$ 4,887,194	\$ 329,431	\$ 19,494,871	\$ 5,755,000	\$ 3,526,080	\$ 97,652	\$ 588,492	\$ 38,225,994	\$ -	\$ 38,225,994
Medicare revenue		42,089					204,100		71,938	318,134		318,134
Client resources	41,848	46,110	525,533		1,218,738	34,328	100,903	1,147	100,870	2,185,275		2,185,275
Contract revenue	61,711	408,321	405,242	77,810	63,849	46,470	31,360	611,025	3,130,692	140,243		3,894,935
Grant income	25,124	199,059	183,883	38,883	1,311,457	87,050	161,415	9,584	1,444,528	3,459,061		3,516,082
Interest income									7	12		17,435
Public support	6,543	428	2,904	13,896	2,195	4,173	880		131,875	182,482		3,507,847
Other revenue	2,073	12,132	8,151	573	32,024	7,589	35,672	1,109	7,475	107,790		113,459
Total public support and revenue	999,661	4,412,592	5,984,007	455,173	21,123,134	5,935,270	4,154,019	720,527	4,188,075	47,983,458	3,565,503	51,548,961
Net assets released from restrictions												
Total public support and revenue, and releases	999,661	4,412,592	5,984,007	455,173	21,123,134	5,935,270	4,154,019	720,527	4,220,007	48,014,390	3,565,503	51,579,893
Expenses												
Salary and wages	664,451	2,290,639	3,027,009	188,392	1,558,378	1,672,846	2,213,256	372,611	2,296,390	14,485,872	2,822,748	17,068,720
Employee benefits	149,252	901,201	529,744	35,485	336,239	1,618,774	1,411	53,242	677,878	2,451,323	429,817	2,880,940
Payroll taxes	51,865	195,897	237,544	13,150	121,551	155,454	124,095	29,277	203,053	1,131,796	169,223	1,320,919
Contracted substitute staff	108,522	623,282	124,888	319,748	5,828,855	2,874,569	194,353	148,550	36,417	10,108,471	60	10,108,471
Professional fees and consultants	30,180	58,440	233,955	13,758	9,298,327	16,043	72,822		159,159	791,425	208,134	999,560
Subcontractors	4,732	8,122	28,895	166	2,569	901	16,500	8,853	14,243	85,611	65,004	150,615
Rent	1,327	895	701	211	39,242	340	74,131	7,287	416,307	416,307	16,541	436,848
Utilities	8,644	45,702	18,103	1,366	2,906	2,182	82	10	13,407	19,849	1,891	21,740
Building maintenance and repairs	20,618	93,889	43,878	3,205	16,108	2,162	20,874	1,975	33,430	148,154	15,940	163,994
Other occupancy costs	15,154	75,074	105,449	3,185	22,838	5,133	34,452	4,765	54,531	347,320	34,179	381,499
Office	1,874	13,278	66,374	3,959	32,803	5,581	40,419	52,082	81,782	298,769	30,390	329,150
Building and housing	2,223	12,703	2,788	385	6,894	504	4,507	438	8,547	42,447	4,377	46,824
Client consumables	30,004	4,452	3,367	358	2,139	583	2,159	1,840	35,338	115,864	528	118,102
Medical	19,415	118,039	142,278	6,835	55,828	12,842	90,967	16,864	100,279	19,599	3,732	23,331
Equipment maintenance		75,004	42,225	4,729	40,572	9,458	9,236	1,881	47,099	248,819	34,502	284,121
Depreciation		50	50			478	50		100	729	155	884
Advertising		4	14				33		48	207		278
Printing		71,412	54,807	4,077	16,234	6,228	41,145	6,820	50,245	273,179	57,584	330,763
Telephone and communications		3,135	4,457	189	1,825	378	2,867	668	7,268	21,313	2,850	24,163
Postage and shipping		116,854	15,818	287	29,989	97,369	8,238	140,277	21,802	438,473	18,746	458,219
Transportation		82,077	3,730	53,409	18,879	47,878	6,088	478	31,587	271,069	2,197	273,266
Assistance to individuals		87,309	45,948	2,087	28,457	5,735	36,858	5,875	36,320	259,808	48,100	308,008
Insurance		1,287	1,504	13	1,813	103	1,151		120,023	124,236	3,380	127,616
Membership dues		4,683		2,282		14			36,870	48,341	89	48,430
Other												
Total expenses	1,197,952	4,790,998	4,786,014	639,592	17,572,714	5,270,513	3,095,530	858,877	4,208,251	42,396,412	4,051,841	48,438,253
Change in net assets without restrictions	\$ (198,291)	\$ (378,377)	\$ (1,207,993)	\$ (184,419)	\$ 3,550,420	\$ 664,757	\$ 1,088,489	\$ (136,350)	\$ 13,758	\$ 5,627,978	\$ (488,339)	\$ 5,141,640

The accompanying notes are an integral part of these consolidated financial statements.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Consolidated Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets after cumulative effect of change in accounting principle	\$ 785,912	\$ 5,134,042
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	262,557	284,121
Cumulative effect of change in accounting principle	(120,634)	-
Loss on sale of property and equipment	36,829	-
Paycheck Protection Program (PPP) funding forgiveness	-	(3,375,000)
Change in the ROU asset - operating, net of lease obligation - operating	27,768	-
Change in operating assets and liabilities		
Accounts receivable, net	217,362	661,926
Grants receivable	(29,632)	(291,381)
Prepaid expenses	(265,367)	173,781
Accounts payable and accrued expenses	310,716	50,120
Estimated third-party liabilities	(209,319)	551,639
Operating lease payable	-	21,740
Loan fund	26	27
Net cash provided by operating activities	<u>1,016,218</u>	<u>3,211,015</u>
Cash flows from investing activities		
Acquisition of property and equipment	(204,233)	(304,162)
Proceeds from sale of property and equipment	4,570	-
Net cash used by investing activities	<u>(199,663)</u>	<u>(304,162)</u>
Cash flows from financing activities		
Proceeds from notes payable	-	58,013
Principal payments on notes payable	(92,425)	(152,703)
Net cash used by financing activities	<u>(92,425)</u>	<u>(94,690)</u>
Net increase in cash and restricted cash	724,130	2,812,163
Cash and restricted cash, beginning of year	<u>9,822,197</u>	<u>7,010,034</u>
Cash and restricted cash, end of year	\$ <u>10,546,327</u>	\$ <u>9,822,197</u>
Composition of cash and restricted cash, end of year:		
Cash and cash equivalents	\$ 10,433,681	\$ 9,709,578
Restricted cash	112,646	112,619
	\$ <u>10,546,327</u>	\$ <u>9,822,197</u>

The accompanying notes are an integral part of these consolidated financial statements.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

Nature of Activities

Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County (Community Partners) is a New Hampshire nonprofit corporation providing a wide range of community-based services (see consolidated statements of functional revenue and expenses without donor restrictions for programs offered) for individuals with developmental disabilities and/or mental illness and their families. Community Partners also supports families with children who have chronic health needs. Community Partners is currently operating as two divisions: Developmental Services and Behavioral Health Services.

Community Partners is the sole shareholder of Lighthouse Management Services, Inc., which was organized to perform accounting and management functions for other not-for-profit entities.

Community Partners is the sole beneficiary of the Community Partners Foundation (the Foundation), which was established exclusively for the benefit and support of Community Partners. To that end, the Foundation receives and accepts gifts and funds.

The Foundation received and disbursed the following funds:

	<u>2023</u>	<u>2022</u>
Funds received	\$ 115,229	\$ 123,977
Funds disbursed	<u>88,264</u>	<u>60,857</u>
	<u>\$ 26,965</u>	<u>\$ 63,120</u>

The Foundation has received and disbursed the following funds since its inception in 2007:

Funds received	\$ 937,744
Funds disbursed	<u>609,259</u>
	<u>\$ 328,485</u>

1. Summary of Significant Accounting Policies

Newly Adopted Accounting Principle

Effective July 1, 2022, Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases* and related guidance (Topic 842). The new standard increases transparency and comparability among organizations by recognizing lease assets and lease liabilities in the consolidated statement of financial position and disclosing key lease information about leasing arrangements. The core principle of Topic 842 is that a lessee should recognize the assets and liabilities that arise from leases.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

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The Organization adopted Topic 842 using the modified retrospective approach. The Organization elected the "package of practical expedients", an option which permits it to not reassess prior conclusions about lease identification, lease classification and initial direct costs under the new standard. The Organization has a lease agreement in which the Organization is the lessor. The adoption of Topic 842 during the year ended June 30, 2023 did not have a significant impact on the consolidated financial statements of the Organization.

Upon adoption of Topic 842, the Organization recorded an ROU asset of \$1,850,491 and a lease obligation of \$1,729,857 resulting in an increase in consolidated net assets of \$120,634 which is reported as cumulative effect of change in accounting principle in the statement of activities for the year ended June 30, 2023.

Results for June 30, 2023 are presented under the new standard, while consolidated financial statements as of and for the year ended June 30, 2022 and prior periods have not been changed and continue to reflect the lease accounting standards in effect during those periods.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Partners, Lighthouse Management Services, Inc., and the Foundation (collectively, the Organization). All material intercompany balances and transactions have been eliminated in consolidation.

The Organization prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by FASB. References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding their consolidated financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Grants and Contributions

Grants awarded and contributions received in advance of expenditures are reported as public support and revenue with donor restrictions if they are received with stipulations that limit the use of the grants or contributions. When a grant or contribution restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records restricted grants and contributions whose restrictions are met in the same reporting period as public support and revenue without donor restrictions in the year of the gift.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code to operate as a not-for-profit organization.

FASB ASC Topic 740, *Income Taxes*, establishes financial accounting and disclosure requirements for recognition and measurement of tax positions taken or expected to be taken. Management has reviewed the tax provisions for the Organization under FASB ASC Topic 740 and determined it did not have a material impact on the Organization's consolidated financial statements.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents. The cash equivalents represent money market accounts and repurchase agreements as of June 30, 2023 and 2022.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts after considering each category of receivable individually and estimates an allowance according to the nature of the receivable. Allowances are estimated from historical performance and projected trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Accounts receivable, net amounted to \$2,797,374 as of July 1, 2021.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
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Notes to Consolidated Financial Statements

June 30, 2023 and 2022

Leases

At the inception of an arrangement, the Organization determines if an arrangement is, or contains, a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or financing lease, and (iv) recognizes the lease ROU asset and liability. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term. The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the risk free rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization's discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within other operating expenditures in the statements of activities. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease liability for lease arrangements with an original term of 12 months or less. The Organization has existing operating leases that were not material to record under FASB ASC Topic 842, *Leases*.

Property and Equipment

Property and equipment are recorded at cost, while donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the asset is placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
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Notes to Consolidated Financial Statements

June 30, 2023 and 2022

Depreciation is provided on the straight-line method in amounts designed to depreciate the costs of the assets over their estimated lives as follows:

Buildings and improvements	5-39 years
Equipment and furniture	3-7 years
Vehicles	5 years

Revenue Recognition

Medicaid, Medicare and client resources revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements with the New Hampshire Department of Health and Human Services (DHHS), the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of ASC Topic 606, *Revenue from Contracts with Customers*.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of DHHS notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

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Estimated Third-Party Liabilities

The Organization's estimated third-party liabilities consists of funds received in advance for services to be performed at a later date, known amounts due to Medicaid and estimated amounts due to Medicaid from eligibility, certification and other audits, Provider Relief Fund (PRF) administered by the U.S. Department of Health and Human Services (HHS), and certain pass-through funds. Estimated third-party liabilities amounted to \$1,206,028 as of July 1, 2021.

Functional Allocation of Expenses

The Organization's expenses are presented on a functional basis (i.e., program activities and support services). The Organization classifies expenses based on the organizational cost centers in which expenses are incurred. The expenses allocated between support functions and program services based on personnel time includes salaries and related benefits and taxes. The expenses allocated between support functions and program services based on space utilized for the related services includes depreciation, insurance and other occupancy costs.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and lines of credit as disclosed in Note 6.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing operating activities as well as the conduct of services undertaken to support those operating activities.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the consolidated statements of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents.

The following financial assets are expected to be available within one year of the consolidated statements of financial position date to meet general expenditures as of June 30:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents, excluding net assets with donor restrictions	\$ 10,368,694	\$ 9,637,164
Accounts receivable, net	1,918,086	2,135,448
Grants receivable	<u>620,769</u>	<u>591,137</u>
Financial assets available to meet general expenditures within one year	<u>\$ 12,907,549</u>	<u>\$ 12,363,749</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

3. Restricted Cash

The Organization serves as a pass-through entity for the Council for Children and Adolescents with Chronic Health Conditions Loan Guaranty Program. This program is operated and administered by a New Hampshire bank. As of June 30, 2023 and 2022, the Organization held cash totaling \$89,683 and \$89,656, respectively, which was restricted for this program. A corresponding amount has been recorded as a liability.

Additionally, the Organization administers the Council for Children and Adolescents with Chronic Health Conditions Program. As of June 30, 2023 and 2022, the Organization held cash totaling \$22,963, which was restricted for this program. A corresponding amount has been recorded as a liability.

4. ROU Asset and Lease Obligation

The Organization leases space in Rochester, New Hampshire under the terms of an operating lease that is set to expire March 31, 2033. The lease calls for monthly payments of \$14,403 from July 1, 2022 through March 31, 2023 and monthly payments of \$14,835 from April 1, 2023 through June 30, 2023. Rent payments increase annually on April 1 by 3%. The Organization is responsible for Common Area Maintenance (CAM) charges which are excluded from the monthly payments above. Interest has been imputed on the operating lease at 2.91% annually, calculated monthly. Total operating lease costs for the years ended June 30 2023 and 2022 were \$201,895 and \$190,795, respectively. Cash paid for operating leases was \$174,127 and \$169,055 for the years ended June 30, 2023 and 2022, respectively.

The future maturities of the lease obligation is as follows:

2024	\$	179,351
2025		184,731
2026		190,273
2027		195,981
2028		201,861
Thereafter		<u>1,044,046</u>
		1,996,243
Less imputed interest		<u>(267,971)</u>
Lease obligation - operating	\$	<u><u>1,728,272</u></u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

5. Property and Equipment

Property and equipment consisted of the following:

	<u>2023</u>	<u>2022</u>
Land and buildings	\$ 2,218,893	\$ 2,218,893
Building improvements	2,677,730	2,597,708
Vehicles	959,892	985,997
Equipment and furniture	<u>2,947,629</u>	<u>2,947,629</u>
	8,804,144	8,750,227
Less accumulated depreciation	<u>6,391,662</u>	<u>6,238,022</u>
	<u>\$ 2,412,482</u>	<u>\$ 2,512,205</u>

6. Lines of Credit

The Organization has a revolving line of credit agreement with a bank amounting to \$1,500,000, collateralized by a security interest in all business assets. Monthly interest payments on the unpaid principal balance are required at the rate of 1% over the bank's stated index, which was 8.75% at June 30, 2023. The Organization is required to annually observe 30 consecutive days without an outstanding balance. At June 30, 2023 and 2022, there was no outstanding balance on the revolving line of credit.

The Organization has an equipment line of credit agreement with a bank amounting to \$250,000, collateralized by a security interest in equipment obtained by advances on the line. Advances are limited to 80% of the invoice price. Monthly interest payments on the unpaid principal balance are required at the rate of 1.75% over the Federal Home Loan Bank of Boston five-year index, which was 9.25% at June 30, 2023. The line of credit has a maturity date of February 28, 2027. At June 30, 2023 and 2022, there was no outstanding balance on the equipment line of credit.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
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Notes to Consolidated Financial Statements

June 30, 2023 and 2022

7. Notes Payable

Notes payable consisted of the following:

	<u>2023</u>	<u>2022</u>
Note payable to a bank, payable in monthly installments of \$4,029, including interest at 3.92%. The note is a participating loan with the New Hampshire Health and Education Facilities Authority. The note payable was paid off in full in July 2022.	\$ -	\$ 2,248
Mortgage note payable to a bank, payable in monthly installments of \$1,580, including interest at 4.12%, through April 2026 with one final payment which shall be the unpaid balance at maturity; collateralized by certain real estate.	48,686	65,265
Note payable to a bank, payable in monthly principal and interest payments totaling \$2,413 including interest at 4.50%. The note payable was paid off in full in February 2023.		6,668
Note payable to a bank, payable in monthly installments totaling \$1,882, including interest at 3.49%, through August 2026; collateralized by all the rights and benefits under the leases attached to the related real estate.	67,322	87,146
Note payable to a bank, payable in monthly installments totaling \$3,162, including interest at 4.85%, through April 2029; collateralized by certain real estate.	192,580	220,410
Note payable to a bank, payable in monthly installments totaling \$789, including interest at 7.69%, through March 2025; collateralized by a certain vehicle.	15,422	23,373
Note payable to a bank, payable in monthly installments totaling \$989, including interest at 6.89%, through November 2027; collateralized by a certain vehicle.	42,604	53,929
	<u>\$ 366,614</u>	<u>\$ 459,039</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
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Notes to Consolidated Financial Statements

June 30, 2023 and 2022

The scheduled maturities of long-term debt are as follows:

2024	\$	87,534
2025		90,053
2026		82,299
2027		40,158
2028		35,495
Thereafter		<u>31,075</u>
	\$	<u><u>366,614</u></u>

Cash paid for interest approximates interest expense.

8. Commitments and Contingencies

Litigation

The Organization is involved in litigation from time to time arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Organization's future financial position or results of operations.

9. Concentrations

Approximately 82% and 74% of public support and revenue of the Organization was derived from Medicaid for the years ended June 30, 2023 and 2022, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

Accounts receivable due from Medicaid were as follows:

	<u>2023</u>	<u>2022</u>
Developmental Services	\$ 1,429,341	\$ 1,404,357
Behavioral Health Services	<u>98,744</u>	<u>106,926</u>
	<u>\$ 1,528,085</u>	<u>\$ 1,511,283</u>

In order for the Developmental Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Developmental Services, as the provider of services for developmentally disabled individuals for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in September 2027.

In order for the Behavioral Health Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Behavioral Health, as the community mental health provider for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in August 2026.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
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Notes to Consolidated Financial Statements

June 30, 2023 and 2022

10. Retirement Plan

The Organization maintains a tax-sheltered annuity plan that is offered to all eligible employees. The plan includes a discretionary employer contribution equal to 3% of each eligible employee's salary. During 2023 and 2022, the Organization made an additional discretionary contribution equal to 1% of each eligible employee's salary. Total costs incurred for the plan during the year ended June 30, 2023 were \$474,180 and during the year ended June 30, 2022 were \$412,193. The total expense for the year ended June 30, 2023 for the Developmental Services division was \$276,615, and for the Behavioral Health Services division was \$197,565. The total expense for the year ended June 30, 2022 for the Developmental Services division was \$243,650, and for the Behavioral Health Services division was \$168,543.

11. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through November 6, 2023, which is the date that the consolidated financial statements were available to be issued.

12. Pandemic Relief Funding

During 2020, the Organization obtained \$3,375,000 under the CARES Act PPP funding. The PPP funding had specific criteria for eligibility and provides for forgiveness of the funds under the program if the Organization meets certain requirements. Any portion of the funds that are not forgiven are to be repaid within 5 years at a 1% interest rate. During 2022, the Organization received notification of full forgiveness from the Small Business Administration (SBA) and the revenue is included in public support in the consolidated statement of activities for the year ended June 30, 2022. The PPP funding forgiveness is subject to audit from the SBA for six years from the date of forgiveness.

The CARES Act also established PRF to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by HHS. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are recognized as income when qualifying expenditures have been incurred, or lost revenues have been identified. During the year ended June 30, 2022, the Organization received Phase 4 of PRF in the amount of \$54,950.

During the year ended June 30, 2022, management believed the Organization had met the conditions necessary to recognize the remaining portion of Phase 2 PRF and the conditions of Phase 4 PRF. As a result, \$419,571 of PRF is included in grant income in the consolidated statement of activities for the year ended June 30, 2022. Management believes the position taken is a reasonable interpretation of the rules currently available. Due to the complexity of the reporting requirements and the continued issuance of clarifying guidance, there is at least a reasonable possibility the amount of income recognized may change by a material amount. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A
COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

During 2023 and 2022, the Organization was awarded emergency grant funding under the American Rescue Plan Act (ARPA). These funds were passed through the State of New Hampshire in the amount of \$240,031 and \$2,025,855, respectively, for the purpose of recruitment, retention, or training of direct support workers. As of June 30, 2023 and 2022, management believed the Organization had met the conditions necessary to recognize a portion of the ARPA funds in the amount of \$281,506 and \$1,509,929, respectively, which are included in grant income in the consolidated statements of activities. At June 30, 2023 and 2022, the amount of ARPA funding received where the Organization had not yet met the conditions necessary are included in estimated third-party liability in the consolidated statement of financial position in the amounts of \$474,451 and 515,926, respectively. The Organization has until fiscal year 2024 to spend the remaining ARPA funds.

SUPPLEMENTARY INFORMATION

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Financial Position

June 30, 2023 and 2022

	2023					2022						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
ASSETS												
Cash and cash equivalents	\$ 6,630,885	\$ 3,473,109	\$ 1,202	\$ 328,485	\$ -	\$ 10,433,681	\$ 6,885,073	\$ 2,521,565	\$ 1,420	\$ 301,520	\$ -	\$ 9,709,578
Restricted cash	112,646	-	-	-	-	112,646	112,619	-	-	-	-	112,619
Accounts receivable, net	1,662,130	1,899,170	-	-	(1,643,214)	1,918,088	1,628,241	2,849,312	61	-	(2,342,166)	2,135,448
Grants receivable	69,855	550,914	-	-	-	620,769	45,834	545,303	-	-	-	591,137
Prepaid expenses	283,940	268,077	-	-	-	552,017	161,433	125,217	-	-	-	286,650
Interest in net assets of subsidiaries	326,727	-	-	-	(326,727)	-	299,692	-	-	-	(299,692)	-
ROU asset - operating	421,045	1,278,459	-	-	-	1,700,504	-	-	-	-	-	-
Property and equipment, net	2,076,907	335,578	-	-	-	2,412,482	2,149,363	362,842	-	-	-	2,512,205
Total assets	\$ 11,584,135	\$ 7,806,304	\$ 1,202	\$ 328,485	\$ (1,969,941)	\$ 17,750,185	\$ 11,282,255	\$ 6,404,239	\$ 1,481	\$ 301,520	\$ (2,641,858)	\$ 15,347,637
LIABILITIES AND NET ASSETS (DEFICIT)												
Liabilities												
Accounts payable and accrued expenses	\$ 3,640,908	\$ 416,005	\$ 2,960	\$ -	\$ (1,643,214)	\$ 2,416,659	\$ 4,342,817	\$ 102,184	\$ 3,308	\$ -	\$ (2,342,166)	\$ 2,105,943
Estimated third-party liabilities	955,317	593,031	-	-	-	1,548,348	944,032	813,835	-	-	-	1,757,867
Operating lease payable	-	-	-	-	-	-	29,869	90,785	-	-	-	120,634
Loan fund	89,682	-	-	-	-	89,682	89,656	-	-	-	-	89,656
Lease obligation - operating	427,920	1,300,352	-	-	-	1,728,272	-	-	-	-	-	-
Notes payable	366,614	-	-	-	-	366,614	459,039	-	-	-	-	459,039
Total liabilities	\$ 4,880,441	\$ 2,309,388	\$ 2,960	\$ -	\$ (1,643,214)	\$ 6,149,575	\$ 5,865,213	\$ 1,006,594	\$ 3,308	\$ -	\$ (2,342,166)	\$ 4,532,939
Net assets (deficit)												
Without donor restrictions	6,103,694	5,496,916	(1,758)	263,498	(326,727)	11,536,623	5,417,042	5,397,655	(1,827)	229,108	(299,692)	10,742,284
With donor restrictions	-	-	-	64,987	-	64,987	-	-	-	72,414	-	72,414
Total net assets (deficit)	\$ 6,103,694	\$ 5,496,916	\$ (1,758)	\$ 328,485	\$ (326,727)	\$ 11,600,610	\$ 5,417,042	\$ 5,397,655	\$ (1,827)	\$ 301,520	\$ (299,692)	\$ 10,814,698
Total liabilities and net assets (deficit)	\$ 11,584,135	\$ 7,806,304	\$ 1,202	\$ 328,485	\$ (1,969,941)	\$ 17,750,185	\$ 11,282,255	\$ 6,404,239	\$ 1,481	\$ 301,520	\$ (2,641,858)	\$ 15,347,637

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Activities

Years Ended June 30, 2023 and 2022

	2023					2022						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets (deficit) without donor restrictions												
Public support and revenue												
Medicaid revenue	\$ 31,429,826	\$ 7,784,282	\$ -	\$ -	\$ -	\$ 39,214,108	\$ 30,094,814	\$ 8,131,180	\$ -	\$ -	\$ -	\$ 38,225,994
Medicare revenue	-	298,017	-	-	-	298,017	-	318,134	-	-	-	318,134
Client resources	1,678,380	760,553	-	-	-	2,438,933	1,481,359	703,918	-	-	-	2,185,275
Contract revenue	2,367,386	1,685,509	-	-	-	4,052,895	2,222,052	1,462,883	-	-	-	3,684,935
Grant income	335,140	1,329,918	-	-	-	1,665,058	1,830,416	1,685,666	-	-	-	3,518,082
Interest income	91,326	62,351	-	-	-	143,677	12,241	5,194	-	-	-	17,435
Public support	8,860	70	-	78,396	-	87,326	1,716,248	1,690,756	-	100,643	-	3,507,647
Other revenue	73,724	128,740	9,073	-	(36,039)	175,498	93,638	82,940	9,077	-	(72,196)	113,459
Total public support and revenue	35,984,642	12,039,540	9,073	78,396	(36,039)	48,075,612	37,430,768	14,080,669	9,077	100,643	(72,196)	51,548,961
Net assets released from restrictions	-	-	-	44,260	-	44,260	-	-	-	30,932	-	30,932
Total public support, revenues and releases	35,984,642	12,039,540	9,073	122,656	(36,039)	48,119,872	37,430,768	14,080,669	9,077	131,575	(72,196)	51,579,893
Expenses												
Program services												
Case management	1,165,431	-	-	-	-	1,165,431	1,197,952	-	-	-	-	1,197,952
Day programs and community support	3,264,367	1,224,299	-	-	-	4,488,666	3,498,685	1,292,284	-	-	-	4,790,969
Early support services and youth and family	2,132,877	2,816,479	-	-	-	4,949,356	1,749,931	3,036,083	-	-	-	4,786,014
Family support	804,614	-	-	-	-	804,614	639,592	-	-	-	-	639,592
Residential services	17,721,937	-	-	-	-	17,721,937	17,572,714	-	-	-	-	17,572,714
Consolidated services	5,904,742	-	-	-	-	5,904,742	5,270,513	-	-	-	-	5,270,513
Adult services	231,322	3,034,078	-	-	-	3,265,400	205,788	2,859,742	-	-	-	3,065,530
Emergency services	-	799,401	-	-	-	799,401	-	856,877	-	-	-	856,877
Other	1,913,856	2,324,457	9,004	88,264	(9,004)	4,326,597	1,704,623	2,440,771	9,004	60,857	(8,004)	4,206,251
Total program expenses	33,139,156	10,197,724	9,004	88,264	(9,004)	43,425,144	31,839,788	10,485,757	9,004	60,857	(8,004)	42,386,412
Supporting services												
General management	2,188,703	1,833,320	-	-	-	4,022,023	2,315,477	1,736,364	-	-	-	4,051,841
Total expenses	35,327,859	12,031,044	9,004	88,264	(9,004)	47,447,157	34,155,275	12,222,121	9,004	60,857	(8,004)	46,438,253
Change in net assets (deficit) without donor restrictions	656,783	8,496	69	34,392	(27,035)	672,705	3,275,493	1,858,548	73	70,718	(63,192)	5,141,640
Changes in net assets with donor restrictions												
Grants and contributions	-	-	-	36,833	-	36,833	-	-	-	23,334	-	23,334
Net assets released from restrictions	-	-	-	(44,260)	-	(44,260)	-	-	-	(30,932)	-	(30,932)
Change in net assets with donor restrictions	-	-	-	(7,427)	-	(7,427)	-	-	-	(7,598)	-	(7,598)
Change in net assets (deficit) before cumulative effect of change in accounting principle	656,783	8,496	69	26,965	(27,035)	665,278	3,275,493	1,858,548	73	63,120	(63,192)	5,134,042
Cumulative effect of change in accounting principle	29,869	90,765	-	-	-	120,634	-	-	-	-	-	-
Change in net assets (deficit) after cumulative effect of change in accounting principle	686,652	99,261	69	26,965	(27,035)	785,912	3,275,493	1,858,548	73	63,120	(63,192)	5,134,042
Net assets (deficit), beginning of year	5,417,042	5,397,655	(1,827)	301,520	(299,692)	10,814,698	2,141,549	3,539,107	(1,900)	238,400	(236,500)	5,680,856
Net assets (deficit), end of year	\$ 6,103,694	\$ 5,496,916	\$ (1,758)	\$ 328,485	\$ (326,727)	\$ 11,600,610	\$ 5,417,042	\$ 5,397,655	\$ (1,827)	\$ 301,520	\$ (299,692)	\$ 10,814,698



Community Partners BOARD OF DIRECTORS Effective November 2024-2025

PRESIDENT

Bryant Hardwick (Joined 02/22/11)

TREASURER

Gary Gletow (Joined 10/23/18)

VICE PRESIDENT

Margaret Wallace(C) (Joined 9/24/19)

SECRETARY

Ann Landry (Joined 08/23/05)

Ken Muske (Joined 03/05/02)	Anthony Demers (Joined 01/20/15)	Kathleen Boisclair (Joined 09/25/12)
Kristine Baber (Joined 4/26/13)	Judge Daniel Cappiello (Joined 03/22/14)	Tracy Hayes (Joined 12/15/15)
Sharon Reynolds (C) (Joined 8/23/16)	Phillip Vancelette (C) (Joined 5/31/17)	Mark Santoski (C) (Joined 9/24/19)
Danielle Pomeroy (Joined 12/14/21)	McKenzie Harrington-Bacote (Joined 12/19/23)	

(C) Consumers

Christopher D. Kozak

EXECUTIVE LEADERSHIP

Profile

Experienced non-profit executive providing leadership, vision, and direction to support infrastructure change in the rapidly changing environment faced by non-profit agencies. Possesses a comprehensive knowledge of the State of New Hampshire's Department of Health and Human Services operations, initiatives, and processes. Demonstrated commitment to ensuring the provision of exceptional services, support and care for clients and their families. Understands the importance of working with community partners for the betterment of all.

Skilled in identifying and capitalizing on technology to solve business problems. Demonstrate broad-based strengths and accomplishments in:

- Leadership & Accountability
- Staff Development
- Fiscal Responsibility
- Strategic Planning
- Alternative Payment Methods
- Process and Quality Improvement
- Team Building
- Community Relations

Professional Experience

Community Partners

Dover, NH October 2010 – Present

A State designated Community Mental Health Program providing services to individuals

Chief Executive Officer (5/22 – present)

Senior member of the leadership team with primary responsibility of overseeing the Behavioral Health Services Division.

Accomplishments

- Successful transition of leadership
- Received a Substance Abuse and Mental Health Service Administration (SAMHSA) grant to provide mental health awareness training over five years (approx. \$500,000)

State & Community Committees

- Voting member of the New Hampshire Community Behavioral Health Association
- Voting member of Community Support Network, Inc.
- CMHC Representative on the Mental Health & Addiction Services Committee
- Member of the Dover Police Departments Community Engagement Committee

Chief Operating Officer (4/12 – 5/22)

Director of Quality Improvement (10/10 – 4/12)

Accomplishments

- Introduced integrated health services via ProHealth SAMHSA Grant
- Brought on the Rockingham Service Link contract without disruption of service
- Collaboration with the Developmental Services COO for integrated services at Northam House and Bunker Lane
- Secured funding for several projects via Region 6 IDN (i.e., FOCUS App, Integrated care in primary care setting, financial support for licensure supervision, etc.)
- Mental health center lead in the launch of the statewide rapid response/mobile crisis response model

State & Community Committees

- Member of the Dover Police Departments Community Engagement Committee
- Mobile Crisis Response Steering Committee
- Strafford County Public Health Network Advisory Committee (current member and former Chair)
- Member of the Dover Mental Health Alliance

Dynamic Solutions NE, LLC

Portsmouth, NH September 2008 – 2016

Independent consulting company specializing in revenue enhancement strategies, operational automation and small application development for behavioral health practices and small health plans.

Consultant

Founded Dynamic Solutions NE, LLC after spending nearly two decades in leadership positions in the insurance, case management and technology fields.

Accomplishments

- Developed proposal for a custom web-based outcome measurement application to be used by 14 psychiatric treatment centers spanning six states.
- Provided expert witness consultation in a case related to software pirating.
- Provide ad hoc consultation to information technology firms relative to healthcare informatics.

Casenet Inc.

Bedford, MA August 2006 – July 2008

A startup software company offering a platform care management solution for commercial insurance carriers as well as Medicaid / Medicare care management programs.

Vice President of Product Management

Key member of the management team with responsibility for developing client specific solutions as well as creating the vision driving overall product direction.

Accomplishments

- Visionary behind the base business solution platform for the care management marketplace.
- Developed messaging that was instrumental in landing first commercial payer accounts (>\$9 million).
- Member of the Senior Management Team that successfully secured \$7.5 million of B-round financing.

Landmark Solutions, LLC (A.K.A. BHN)

Concord, NH September 1998 – September 2006

A regional managed behavioral healthcare company, national employee assistance program, and IT consulting group.

Vice President of Managed Care Services (7/03 – 8/06)**Director of Behavioral Health Services (8/98 – 7/03)**

Complete responsibility for the managed care product including \$3.5 million operating budget, \$18 million clinical capitation, strategic planning, vision, provider contracting, and oversight of five operating departments. Worked closely with IT to develop and implement innovative and efficient processes and systems to support process improvement, operational compliance, reporting and analysis, and workflow integration.

CNR Health, Inc.

Milwaukee, WI August 1991 – September 1998

A national company offering medical, behavioral health, disability, and worker's compensation management services, employee assistance programs, and software development.

Director of Case Management

Directly responsible for the care management business unit including medical and behavioral health utilization management, case management, disability management and workers compensation management.

Education

North Dakota State University, Fargo, ND
Bachelor of Science in Psychology, 5/87
Minor: Statistics

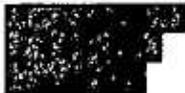
Marquette University, Milwaukee, WI
Master of Science in Clinical Psychology, 8/89

Thesis: Self-control deficits in depression: The contingent relationship between expectancies, evaluations and reinforcements.

References

Available upon request

Suzanne Bagdasarian



Business Experience

2001 – Present Behavioral Health & Developmental Services of Strafford County, Inc., D/B/A Community Partners of Strafford County, Dover, New Hampshire

Chief Financial Officer 2019 – Present

Responsible for directing the overall financial and administrative management of this \$35 million agency, including Facilities, and IT.

Controller 2001 – 2018

- Responsible for the fiscal start of a new agency division including policy, procedures, compliance, training, accounting & billing systems, payroll, and reporting.
- Responsible for the conversion of financial software package including AR/AP/GL
- Accomplished "clean" annual external audits.
- Accountable for monthly financial statements in accordance to GAAP.
- Manage a team of 14 billing and accounting personnel with oversight for cash management, accounts payable, billing & collections, payroll and accounts receivable functions.
- Developed the agency budget including reporting functionality for monitoring performance.
- Project Manager for conversion of electronic health record.

1994-2001 Harvard Pilgrim Health Care, Wellesley, MA

Accounting Director - 2000-2001

- Responsible for all internal and external financial functions including general accounting, financial analysis, system operations, and reporting for Hospitals and Physicians.
- Reorganized and redesigned department staff functions, improved quality of provider financial reporting and reduced monthly financial close and reporting time by 30%.
- Responsible for the quality and integrity of medical expense data representing 85% of the company's expenses.

Budget Manager – 1999- 2000

- Developed and prepared \$1.7 billion medical care and \$65 million Network Management administrative budget in collaboration with department Directors and Vice Presidents.
- Prepared scenario analysis, year-end, and multi-year financial projections and established cost allocations for administrative budget.

Supervisor NNE- Financial & Utilization Analysis Department – 1997-1999

- Established and supervised a new department responsible for financial and utilization analysis for Hospitals and Physicians located in Maine and New Hampshire.
- Created financial models and scenario analysis supporting contract negotiations with Hospitals and Physicians.

Suzanne Bagdasarian

Page 2

Financial & Utilization Analyst- 1994 – 1997

- Monitored medical expenses and utilization patterns identifying cost saving opportunities.
- Produced, analyzed, and presented financial and utilization data to Senior Management and external Hospitals and Physicians.

1993 – 1994 Federal Deposit Insurance Corporation, Franklin MA

Staff Accountant

- Responsible for daily and monthly account receivable posting and reconciliation.
- Performed internal audits of field offices and external bank audits.

Education

M.B.A., Economics, 1999, Bentley College, Waltham MA

B.S., Accounting & Business Management, 1991, Rivier College, Nashua, NH

Tammy Smith

[REDACTED]

Objective: To obtain a full time position.

Experience:

Life Coach

4/2010 - present

LifeShare, Dover, NH

- Provide day program services to adults with disabilities.
- Mandt Certified
- Responsible for writing activity schedules.

(additional job responsibilities: 6/25/2012-7/31/2012 Temporary Program Manager

As well as 8/1/2012-9/7/2012 Temporary Associate Director.)

Homemaker

1/2009 - 4/2010

Area Homecare Portsmouth, NH

- Provided support to elderly and or disabled people in their homes.
- Conducted safety Assessments.
- Wrote daily contact notes, highlighted areas of concern.

Case Manager

3/1999- 9/2002

Strafford Guidance Center - Rochester, NH

- Managed a case load of 30 plus individuals with chronic mental illness.
- Provided supportive counselling and crisis intervention.
- Wrote treatment plans based on clients goals.

Sales Clerk

2/03-11/10

Liar's Paradise-Nottingham, NH

Skills Instructor / Paraprofessional

1/97 - 3/99

Easter Seals - Portsmouth, NH and Epping NH

- Supported students through a school to work program.
- Provided day program services to adults with disabilities.
- Facilitated group activities to increase peer socialization.

Education

UNH Durham, NH

1994 - 1996

Bachelors Degree In Social Work

Transferred to UNH with an Associate Degree In Human Services.

References:

Alden Gregory

-Former supervisor at Lifeshare.

Phone: 802-282-9928

Jaylon Curry

-Former Supervisor at Lifeshare.

Phone: 802-578-3174

Steve Ballou

-Former supervisor at Strafford Guidance Center.

Phone: 603-315-5182

KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services

Vendor Name: Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners

Name of Program/Service: RFA-2024-DLTSS-03-ADRCS-01 - ServiceLink Aging & Disability
Resource Center Services

BUDGET PERIOD	7/1/24 - 6/30/26		
Name & Title Key Administrative Personnel	Annual Salary of Key Administrative Personnel	Percentage of Salary Paid by Contract	Total Salary Amount Paid by Contract
Kozak, Christopher, Executive Director	\$190,800	0.00%	\$0.00
Bagdasarian, Suzanne, C.F.O.	\$147,625	0.00%	\$0.00
Smith, Tammy, Resource Center Program Director	\$87,627	50.00%	\$43,813.50
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$43,813.50

Key Administrative Personnel are top-level agency leadership (Executive Director, CEO, CFO, etc.). These personnel **MUST** be listed, even if no salary is paid from the contract. Provide their name, title, annual salary and percentage of annual salary paid from the agreement.

Subject: RFA-2024-DLTSS-03-ADRCSS-02 Aging and Disability Resource Center Services

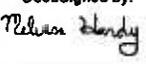
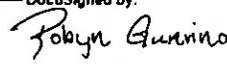
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH, 03301-3857	
1.3 Contractor Name Community Action Program Belknap and Merrimack Counties, Inc.		1.4 Contractor Address 2 Industrial Park Drive Concord, NH 03301	
1.5 Contractor Phone Number 603-279-4096	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$801,414
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/28/2024		1.12 Name and Title of Contractor Signatory Michael Tabory Chief operating officer	
1.13 State Agency Signature DocuSigned by:  Date: 5/28/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/29/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger; consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS: The headings throughout the Agreement are for reference purposes only; and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

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Aging and Disability Resource Center Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Merrimack County.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system ^{DS}for

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- accountability, monitoring and reporting of system quality, access, and cost.
- 1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.
- 1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.
- 1.6. **Administrative Requirements**
 - 1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.
 - 1.6.2. The Contractor must:
 - 1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.
 - 1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.
 - 1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.
 - 1.6.2.4. Provide home or community visits as needed.
 - 1.6.3. The Contractor must occupy an independent office space that, at a minimum:
 - 1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;
 - 1.6.3.2. Meets all applicable state and local building rules and ordinances;
 - 1.6.3.3. Has sufficient space that includes, but is not limited to:
 - 1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;
 - 1.6.3.3.2. Has barrier-free/handicap access;
 - 1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:
 - 1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- 1.6.3.3.2. Family Assistance (BFA), or other Department staff; and The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
 - 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
 - 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
 - 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
 - 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
 - 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
 - 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
 - 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:

- 1.6.5.2.1. Scheduling meetings;
- 1.6.5.2.2. Inviting participants;
- 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
- 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
- 1.6.5.2.5. Recording minutes from each meeting; and
- 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.

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- 1.8.1.3. Subsidized housing sites.
- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.

1.9. Training

- 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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- 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. Information & Referral (I & R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I & R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.
 - 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
 - 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Date Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. **Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.

1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.

1.12. Family Caregiver Support Program Services

1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.

1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.

1.12.3. The Contractor must ensure:

1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or

1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.

1.12.4. The Contractor must:

1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or

1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.

1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:

1.12.5.1. Care Companion (within Trualta);

1.12.5.2. Peer support; or

1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living^{DS} implement a communications and media plan of at least one (1) MT

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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
- 1.14.3.2. Outreach and education via a booth or exhibit at an event.
- 1.14.3.3. An enrollment event.
- 1.14.3.4. An interactive web presentation.

1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:

- 1.14.4.1. Town offices.
- 1.14.4.2. Housing sites.
- 1.14.4.3. Home health agencies.
- 1.14.4.4. Faith-based Communities and parish nurses.
- 1.14.4.5. Public libraries.
- 1.14.4.6. Fuel assistance agencies.
- 1.14.4.7. Hospital public affairs managers.
- 1.14.4.8. Pharmacies.
- 1.14.4.9. Medical practices.
- 1.14.4.10. Other Community Partners.

1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).

1.15. Veteran Directed Care (VDC)

1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.

1.15.2. The Contractor must collaborate with and accept referrals from:

- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Staffing

1.16.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>

1.16.2. The Contractor must provide staff for each ADRC location, as follows:

- 1.16.2.1. One (1) full-time equivalent (FTE) center manager; and

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- 1.16.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
- 1.16.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.16.4. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.17. The Contractor must effectively advertise, promote, and conduct SHIP, MIPPA, and/or SMP educational outreach and/or enrollment event activities at a minimum of one (1) time per month.
- 1.18. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms, Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the appropriate database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.5.1. Expenditures and expenses for outreach activities; and
 - 2.5.2. Average annual income of caregivers including, but not limited to, those who:

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- 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.
 - 2.5.2.5. Receive counseling.
 - 2.5.2.6. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
- 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks
- 2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 2.9. Confidential Data
- 2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's

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Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 2.10.1.1. How PII is gathered and stored;
- 2.10.1.2. Who will have access to PII;
- 2.10.1.3. How PII will be used in the system;
- 2.10.1.4. How individual consent will be achieved and revoked; and
- 2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement must:

- 2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and

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non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

2.11.1.9. Agree when utilizing the Department's email system:

2.11.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message

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in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation.”

2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

2.11.2. Workspace Requirement

2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users

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2.12. Contract End-of-Life Transition Services

2.12.1. General Requirements

2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

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- 2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
- 2.12.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.
- 2.12.2. **Completion of Transition Services**
 - 2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.
 - 2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.
- 2.12.3. **Disagreement over Transition Services Results**
 - 2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. Website and Social Media

- 2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all

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Department and NH DoIT website and social media requirements and policies.

2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

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4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

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Services.”

- 4.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 4.3.3.1. Brochures.
 - 4.3.3.2. Resource directories.
 - 4.3.3.3. Protocols or guidelines.
 - 4.3.3.4. Posters.
 - 4.3.3.5. Reports.
- 4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

- 4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

- 5.1. The Contractor must keep records that include, but are not limited to:
 - 5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such

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costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 45.85% Federal funds.
 - 1.1.1. 8.41%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 4.99%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 21.36%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 19.55%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 45.69% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN #93.778, MEDICAID.
 - 1.2. 54.15% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT C**

- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
 - 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT C**

- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services
Contractor Name: Community Action Program Belknap-Merrimack Counties, Inc.
Budget Request for: RFA-2024-DLTSS-03-ADRC5-02
Budget Period: 7/1/2024 - 6/30/2026
Indirect Cost Rate (If applicable) 9.24%

Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$250,801	\$250,801
2. Fringe Benefits	\$58,407	\$58,407
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$3,000	\$3,000
6. Travel	\$7,825	\$7,825
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$4,250	\$4,250
8. (b) Other - Education and Training	\$4,000	\$4,000
8. (c) Other - Other (specify below)	\$0	\$0
Other - Postage	\$3,025	\$3,025
Other - Rent	\$27,500	\$27,500
Other - Insurance	\$850	\$850
Other - Copying/Printing	\$4,150	\$4,150
Other - Internet /Computer	\$300	\$300
Other - Audit	\$800	\$800
Other - Volunteer Activities	\$400	\$400
Other - Telephone	\$3,900	\$3,900
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$368,808	\$368,808
Total Indirect Costs	\$33,899	\$33,899
Subtotals	\$400,707	\$400,707
TOTAL		\$ 801,414

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

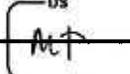
1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- 1: The UEI (SAM.gov) number for your entity is: FND1A6MY3JD3
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO X YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO X YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Name: Community Action Program Belknap-Merrimack County

5/28/2024
Date: _____

DocuSigned by:

 Name: Michael Tabory
 Title: Chief Operating Officer

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61; Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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8. **Open Wireless Networks.** End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. **Remote User Communication.** If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. **SSH File Transfer Protocol (SFTP),** also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. **Wireless Devices.** If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



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Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," "Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
I. For the proper management and administration of the Business Associate;
II. As required by law, according to the terms set forth in paragraph c. and d. below;
III. According to the HIPAA minimum necessary standard;
IV. For data aggregation purposes for the health care operations of the Covered Entity; and
V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Community Action Program Belknap-Merrimack County

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1322A24040DF40E...

DocuSigned by: Michael Tabory 66EF3407AA784F2...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Michael Tabory

Name of Authorized Representative

Name of Authorized Representative

Director, DLTSS

Chief Operating Officer

Title of Authorized Representative

Title of Authorized Representative

5/28/2024

5/28/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0006656579



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State



**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**
EMPOWERING COMMUNITIES SINCE 1965



CERTIFICATE OF AUTHORITY

I, Christopher J. Pyles, Chair, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 14, 2024, at which a quorum of the Directors were present and voting.

VOTED: That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chair, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid thirty (30) days prior to and remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/24/2024

Signature of Elected Officer

Name: Christopher J. Pyles

Title: Chair, Board of Directors

Rev. 3/14/2024
M#:CAPBM COA 2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/11/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Stephanie Peffer PHONE (A/C No. Ext): (603) 669-3218 FAX (A/C No): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>Selective Insurance Co. of SC</td> <td style="text-align: center;">19259</td> </tr> <tr> <td>INSURER B:</td> <td>Granite State Health Care c/o Midwest Employers Casua</td> <td style="text-align: center;">23612</td> </tr> <tr> <td>INSURER C:</td> <td>Federal Ins Co</td> <td style="text-align: center;">20281</td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Selective Insurance Co. of SC	19259	INSURER B:	Granite State Health Care c/o Midwest Employers Casua	23612	INSURER C:	Federal Ins Co	20281	INSURER D:			INSURER E:			INSURER F:		
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INSURER F:																						
INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302																						

COVERAGES **CERTIFICATE NUMBER:** 23-24 All; 24-25 D&O & WC **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADJL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER Professional Liability			S 2509940	10/01/2023	10/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			S 2509940	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			S 2509940	10/01/2023	10/01/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20240000547 (3a.) NH	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability			J06511302	04/01/2024	04/01/2025	Limit \$1,000,000 Deductible \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire; Department of Health & Human Services 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---



The Vision of

Community Action Program Belknap-Merrimack Counties Inc.

An agency that creates opportunities for all people to thrive, a partner in building strong, resilient communities, to ensure a more equitable society.

The Mission of

Community Action Program Belknap-Merrimack Counties, Inc.

To assist in reducing poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to reach economic stability.

The Values of

Community Action Program Belknap-Merrimack Counties, Inc.

We believe all people should be treated with dignity and respect and recognize that structural race, gender, and other inequities remain barriers that must be addressed.

We believe that our communities have the capacity and moral obligation to ensure that no one is forced to endure the hardships of poverty.

We believe that everyone can reach their fullest potential with hope, adequate resources, and opportunities, and we are committed to achieving that vision.

We pledge ourselves to create an environment that pursues innovation and excellence through multi-sector partnership and collaboration.

*Equity · Respect · Commitment · Excellence · Hope
Community · Caring · Innovation · Opportunity*

The Promise of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities and makes America a better place to live.

We care about the entire community, and we are dedicated to helping people help themselves and each other.



Financial Statements

**COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.**

**FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Program of Belknap-Merrimack Counties, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards.

generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2023, on our consideration of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Inventory	81,569	271,926
Prepaid expenses	100,225	33,928
Investments	128,956	138,793
Total current assets	<u>8,050,237</u>	<u>7,073,753</u>
PROPERTY		
Land, buildings and improvements	7,627,214	7,368,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	132,920	41,401
Total property	<u>12,522,631</u>	<u>13,745,685</u>
Less accumulated depreciation	<u>6,165,158</u>	<u>7,528,363</u>
Property, net	<u>6,357,475</u>	<u>6,217,322</u>
OTHER ASSETS		
Right of use asset	1,387,327	
Cash escrow and reserve funds	77,328	89,468
Tenant security deposits	8,247	9,120
Due from related party	61,348	65,488
Total other assets	<u>1,534,250</u>	<u>164,076</u>
TOTAL ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 237,926	\$ 314,265
Current portion of right of use liability	461,162	
Line of credit		154,350
Accounts payable	4,550,252	3,635,655
Accrued expenses	1,177,337	1,086,207
Refundable advances	1,817,340	4,537,802
Total current liabilities	<u>8,244,017</u>	<u>6,728,279</u>
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	668,146	900,489
Right of use liability, less current portion shown above	926,165	
Tenant security deposits	8,221	9,120
Total liabilities	<u>9,846,549</u>	<u>7,637,888</u>
NET ASSETS		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	564,961	637,529
Total net assets	<u>6,095,413</u>	<u>5,817,263</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 56,930,603	\$ -	\$ 56,930,603
Rental income	140,962	-	140,962
Other funds	2,804,065	3,122,293	5,926,358
In-kind	401,748	-	401,748
United Way	3,659	-	3,659
Interest income	895	-	895
Realized loss on sale of equipment	(36,538)	-	(36,538)
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,194,861</u>	<u>(3,194,861)</u>	<u>-</u>
Total	<u>63,440,255</u>	<u>(72,568)</u>	<u>63,367,687</u>
EXPENSES			
Program	61,101,300	-	61,101,300
Management	1,988,237	-	1,988,237
Total expenses	<u>63,089,537</u>	<u>-</u>	<u>63,089,537</u>
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	<u>5,179,734</u>	<u>637,529</u>	<u>5,817,263</u>
NET ASSETS, END OF YEAR	<u>\$ 5,530,452</u>	<u>\$ 564,961</u>	<u>\$ 6,095,413</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental Income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427	-	1,615,427
In-kind:	592,136	-	592,136
United Way	2,123	-	2,123
Interest Income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
	<hr/>	<hr/>	<hr/>
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS	<hr/>	<hr/>	<hr/>
	3,062,287	(3,062,287)	-
	<hr/>	<hr/>	<hr/>
Total	44,423,064	(411,303)	44,011,761
EXPENSES			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
	<hr/>	<hr/>	<hr/>
Total expenses	42,002,289	-	42,002,289
CHANGE IN NET ASSETS	2,420,775	(411,303)	2,009,472
NET ASSETS, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	2,758,959	1,048,832	3,807,791
NET ASSETS, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 5,179,734	\$ 637,529	\$ 5,817,263

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2023

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,902,376	\$ 841,141	\$ 9,743,517
Payroll taxes and benefits	2,422,222	155,843	2,578,065
Travel	233,521	16,301	249,822
Occupancy	1,360,924	133,139	1,494,063
Program services	44,607,205	-	44,607,205
Other costs:			
Accounting fees	66,194	1,959	68,153
Legal fees	24,793	268	25,061
Supplies	289,188	38,955	328,143
Postage and shipping	45,766	-	45,766
Equipment rental and maintenance	1,540	-	1,540
Printing and publications	41,775	15,970	57,745
Conferences, conventions and meetings	13,885	-	13,885
Interest	3,991	39,049	43,040
Insurance	131,454	30,788	162,242
Membership fees	13,298	10,283	23,581
Utility and maintenance	139,247	-	139,247
Computer services	71,214	-	71,214
Other	2,298,910	139,405	2,438,315
Depreciation	32,049	565,136	597,185
In-kind	401,748	-	401,748
Total functional expenses:	<u>\$ 61,101,300</u>	<u>\$ 1,988,237</u>	<u>\$ 63,089,537</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,961,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659	-	25,639,659
Other costs:			
Accounting fees	-	74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141	-	1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964	-	13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276	-	16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990	-	111,990
Other	927,525	53,611	981,136
Depreciation	566,151	-	566,151
In-kind	592,136	-	592,136
Total functional expenses	<u>\$ 40,084,851</u>	<u>\$ 1,917,438</u>	<u>\$ 42,002,289</u>

See Notes to Consolidated Financial Statements.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 278,150	\$ 2,009,472
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	597,185	566,151
Paycheck Protection program loan forgiveness		(1,615,427)
Interest on deferred financing costs	483	483
Realized loss on disposal of equipment	36,538	(7,200)
Decrease (increase) in current assets:		
Accounts receivable	(783,291)	(1,481,812)
Inventory	190,357	(216,031)
Prepaid expenses	(66,297)	39,781
Due from related party	4,140	(65,488)
Tenant security deposits	873	(2,239)
Increase (decrease) in current liabilities:		
Accounts payable	914,597	2,109,823
Accrued expenses	91,130	297,256
Refundable advances	279,538	500,861
Tenant security deposits	(899)	2,239
	<u>1,542,504</u>	<u>2,137,869</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property		7,200
Additions to property	(773,876)	(1,141,101)
Investments	9,837	(10,797)
	<u>(764,039)</u>	<u>(1,144,698)</u>
NET CASH USED IN INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
	<u>(463,515)</u>	<u>(484,421)</u>
NET CASH USED IN FINANCING ACTIVITIES		
NET INCREASE IN CASH AND RESTRICTED CASH	314,950	508,750
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	<u>1,473,953</u>	<u>865,203</u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
CASH AND RESTRICTED CASH:		
Cash	\$ 1,711,575	\$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 43,040</u>	<u>\$ 56,028</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program Belknap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net-asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$564,961 and \$637,529 at February 28, 2023 and 2022, respectively. See **Note 14**.

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2023 and 2022.

Sandy Ledge Limited Partnership (the Partnership) is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 10 years

Use of Estimates

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$401,748 and \$592,136 in donated facilities, services and supplies for the years ended February 28, 2023 and February 28, 2022, respectively (See Note 17).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2023 and February 28, 2022 totaled \$133,749 and \$134,193, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

Sandy Ledge (the Partnership) derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

<u>Expense</u>	<u>Method of allocation</u>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of operating right of use assets of \$1,387,327, and operating right of use lease liabilities of \$1,387,327 as of March 1, 2022. Results for periods beginning prior to February 28, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted the provisions of ASU 2020-07 during 2022.

2. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2023 and 2022. The Organization has no policy for charging interest on overdue accounts.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,817,340 and \$1,537,802 as of February 28, 2023 and 2022, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
· Cash and cash equivalents, undesignated	\$ 1,711,575	\$ 1,384,485
· Accounts receivable	6,027,912	5,244,621
· Investments	128,956	138,793
· Cash reserves	74,847	81,143
· Cash escrow	2,481	8,325
	<u>7,945,771</u>	<u>6,857,367</u>
Total financial assets		
	<u>7,945,771</u>	<u>6,857,367</u>
Less amounts not available to be used within one year:		
· Net assets with donor restrictions	564,961	637,529
· Reserve funds	74,847	81,143
	<u>639,808</u>	<u>718,672</u>
Amounts not available within one year		
	<u>639,808</u>	<u>718,672</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,305,963</u>	<u>\$ 6,138,695</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$10,200,000 and \$6,710,000, at February 28, 2023 and 2022, respectively. The Organization has a line of credit with \$700,000 and \$445,650, available to borrow on at February 28, 2023 and 2022, respectively.

6. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2023 and 2022, totaled \$209,878 and \$186,976, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

6. OPERATING LEASES

On January 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.8% at March 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2023 and 2022, the annual lease expense for the leased facilities was \$586,539 and \$544,299, respectively.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended February 28</u>	<u>Amount</u>
2024	\$ 488,157
2025	287,590
2026	92,911
2027	82,006
2028	77,500
Thereafter	<u>477,065</u>
	1,505,229
Less imputed interest	<u>117,902</u>
Total	<u>\$ 1,387,327</u>

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$691,684 and \$660,158 at February 28, 2023 and 2022, respectively. The Organization amended the policy effective March 1, 2022, the policy allows for a maximum of 50 days to be carried over to the next fiscal year; however, upon termination only two weeks will be paid out. The two week liability is \$285,599 at February 28, 2023.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

8. BANK LINE OF CREDIT.

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% and 3.25% at February 28, 2023 and 2022, respectively) plus .1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023. There was a balance of \$154,350 outstanding at February 28, 2022.

The Organization had a revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line called for monthly variable interest payments based on the LIBOR rate (2.41% at February 28, 2022). The line was secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. The line was closed during the year ended February 28, 2023.

The Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$500,000, with a bank that is due on June 2, 2023. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% at February 28, 2023). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023.

9. CONCENTRATION OF RISK

For the year ended February 28, 2023, approximately \$18,300,000 (29%), and \$32,000,000 (51%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. For the year ended February 28, 2022, \$13,200,000 (30%), and \$15,300,000 (35%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July, 2039. The note is secured by property of the Organization:	\$ 210,560	\$ 218,228

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
5.75% note payable to a financial institution in monthly installments for principal and interest, of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	71,040	219,279
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	35,179	42,958
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	65,076	116,572
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	187,615	280,439
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>341,922</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost	911,392	1,220,557
Unamortized deferred financing costs	<u>(5,320)</u>	<u>(5,803)</u>
	906,072	1,214,754
Less amounts due within one year	<u>(237,926)</u>	<u>(314,265)</u>
Long term portion	<u>\$ 668,146</u>	<u>\$ 900,489</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The scheduled maturities of long-term debt as of February 28, 2023 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2024	\$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	<u>510,097</u>
	<u>\$ 911,392</u>

11. PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$319,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2023 is \$187,615. (See Note 10).

12. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,347,874	7,089,459
Equipment and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property and equipment, net	<u>\$ 6,357,475</u>	<u>\$ 6,217,322</u>

Depreciation expense for the years ended February 28, 2023 and 2022 totaled \$597,185 and \$566,151, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022.**

13. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2023.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28:

	<u>2023</u>	<u>2022</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,251	143,437
Elder Services	7,317	68,427
Mary Gale	38,130	25,629
NH Rotary Food Challenge	-	5,064
Summer Feeding	20,503	47,540
Caring Fund	8,793	8,792
Agency – FAP	60,913	27,307
Agency Head Start	216,604	222,258
Agency – FP/PN	69,329	87,253
Community Crisis	-	350
Other Programs	458	809
	<hr/>	<hr/>
Total net assets with donor restrictions	\$ 564,961	\$ 637,529

15. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Support Services
TRCC Housing Limited Partnership	Low Income Housing Tax Credit Property

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2023 and 2022 was \$268,293 and \$324,385, respectively, and is included in accounts receivables. Additional amounts due from related parties at February 28, 2023 and 2022 were \$61,348 and 65,488, respectively.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$128,956 and \$138,793 at February 28, 2023 and 2022, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2023 and 2022, the Organization's investments were classified as Level 1 and were based on fair value.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2023</u>	<u>2022</u>
Beginning balance – mutual funds	\$ 138,793	\$ 126,996
Total gains (losses) – mutual funds	<u>(9,837)</u>	<u>11,797</u>
Ending balance – mutual funds	<u>\$ 128,956</u>	<u>\$ 138,793</u>

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

17. IN-KIND CONTRIBUTIONS/SERVICES

The Organization records the value of in-kind contributions according to the accounting policies described in Note 1.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	\$ 117,171
SCSEP	88,700
Rental space	146,026
Advertising	15,960
Donated goods	<u>33,891</u>
Total	<u>\$ 401,748</u>

18. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

19. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through September 14, 2023, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION
(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93.600		01CH2052-03-01	\$ 4,918,443	
CRSSA - Head Start	93.600		01HET000622	82,597	
ARPA - Head Start	93.600		1HE000387-01-01	347,070	
			CLUSTER TOTAL	<u>5,348,110</u>	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-18870000	5,383,170	
ARPA-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-24490000	3,207,214	
Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-35400000	177,356	
ARPA-Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-24490000	437,212	
			TOTAL	<u>9,204,952</u>	
Low Income Water Assistance Program	93.499	State of New Hampshire	02-52-52-24520000	33,094	
Community Services Block Grant	93.569	State of New Hampshire	2001NHCS3	385,693	
CV-Community Services Block Grant	93.569	State of New Hampshire	2001NHCS3	183,017	
			TOTAL	<u>588,710</u>	
Social Services Block Grant-Home Delivered & Congregate Meats	93.667	State of New Hampshire	05-95-48-481010-6255	472,549	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	2001NHTANF	249	
Temporary Assistance for Needy Families-Family Planning FPAR	93.558	State of New Hampshire	2001NHTANF	1,211	
			TOTAL	<u>1,460</u>	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	17AANHT3SS	151,806	
Title III, Part C-Home Delivered Meals-HDC5	93.045	State of New Hampshire	2101NHCMC6	83,419	
Title III, Part C-Home Delivered Meats	93.045	State of New Hampshire	2101NHCMC6	754,697	
Title III, Part C-Congregate	93.045	State of New Hampshire	2101NHCMC6	143,218	
Title III, Part C-Grab and Go Meats	93.045	State of New Hampshire	2101NHCMC6	68,237	
NSIP	93.053	State of New Hampshire	1056477	187,306	
			CLUSTER TOTAL	<u>1,388,952</u>	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	247,101	
ARPA-Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	161,232	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	57,708	
			CLUSTER TOTAL	<u>466,041</u>	
MEDICAID CLUSTER					
Medical Assistance Program	93.778	State of New Hampshire	90NWPG0008-01-00	104,589	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		14,256	
			CLUSTER TOTAL	<u>118,845</u>	
STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire	NH700T000031	398,344	
Family Planning - Services	93.217	State of New Hampshire	FPHPAD16063-	43,577	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	X10MC33595	145,733	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	2001NHQAFC-02	33,469	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MP024102	47,971	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SA0003-02-00	20,307	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMISH-00	4,011	
			HHS TOTAL	<u>18,296,125</u>	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	15154NH703W1003 & 5003	\$ 724,891	
Senior Farmers Market	10.576	State of New Hampshire	194NH083YB314	67,084	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	143,641	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10.559	State of New Hampshire	NONE PROVIDED	\$ 148,742	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10.565	State of New Hampshire	204NH814Y8005	\$ 452,841	\$ 452,841
Commodity Supplemental Food Program	10.565	State of New Hampshire	204NH814Y8005	250,749	33,528
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	817500001	489,791	
Emergency Food Assistance Program	10.569	State of New Hampshire	817500001	5,851,018	5,851,018
			CLUSTER TOTAL	7,044,399	6,337,387
			USDA TOTAL	\$ 8,126,857	\$ 6,337,387
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94.018		18SCANH001	\$ 322,224	
			CNCS TOTAL	\$ 322,224	
US DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit					
	20.509	State of New Hampshire-Department of Transportation	NH-18-X045	\$ 623,473	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	82,428	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	28,781	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-85-X001	64,959	
			CLUSTER TOTAL	176,168	
			DOT TOTAL	\$ 799,641	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant					
CV-Emergency Solutions Grant	14.231	State of New Hampshire	05-05-42-423010-7927	\$ 105,939	
	14.231	State of New Hampshire	05-05-42-423010-7927	234,484	
			TOTAL	340,403	
Supportive Housing					
	14.235	State of New Hampshire	05-05-42-423010-7927-102-500731	58,055	
Continuum of Care Program					
	14.267	State of New Hampshire	05-05-42-423010-7927-102-500731	125,030	
			HUD TOTAL	\$ 521,488	
US DEPARTMENT OF ENERGY					
IIJA-Weatherization Assistance for Low Income Persons					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	02-82-42-420010-1000000-074-400287	\$ 35,962	
	81.042	State of New Hampshire	09-52-42-420010-3350000-074-500587	288,813	
			DOE TOTAL	\$ 324,795	
US DEPARTMENT OF LABOR					
Senior Community Service Employment Program					
	117.235	State of New Hampshire	1044701	\$ 337,303	
			DOL TOTAL	\$ 337,303	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds					
Emergency Rental Assistance Program					
Emergency Rental Assistance Program	21.023	Merrimack County	Cold Weather Funds	22,929	
Emergency Rental Assistance Program	21.023	NH Housing	ERAP012 and ERA0435	15,913,288	
Emergency Rental Assistance Program	21.023	NH Housing	ERAP012 and ERA0435	12,651,598	
Emergency Rental Assistance Program	21.023	NH Housing	ERA0119	459,514	
Emergency Rental Assistance Program	21.023	NH Housing	Housing Stability	14,848	
Emergency Rental Assistance Program	21.023	NH Housing		79,565	
				\$ 29,141,710	
			US TREASURY TOTAL	\$ 32,014,362	
			TOTAL	\$ 60,744,795	\$ 6,337,387
NON-FEDERAL					
NEW HAMPSHIRE PUBLIC UTILITIES COMPANY					
Electrical Assistance Program				\$ 1,983,649	\$ 1,729,270

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDowell & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.,

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2023. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Program Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements, applicable to Community Action Program Belknap-Merrimack Counties, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Program Belknap-Merrimack Counties, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDermott & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023.

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include: U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S. Department of Agriculture, Women, Infants and Children, ALN 10.557, U.S. Department of Health and Human Services, Head Start, ALN 93.600, New Hampshire Public Utilities Company, Electrical Assistance Program, NON-Federal.
8. The threshold for distinguishing Type A and B programs was \$1,822,344.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965



BOARD OF DIRECTORS

Chris Pyles, <i>Chair</i> Board member since: 1/14/2021	Sara A. Lewko Board member since: 2/21/2001
David Croft, <i>Vice Chair</i> Board member since: 5/13/2021	Dennis Martino Board member since: 2/24/2005
A. Bruce Carri, <i>Treasurer</i> Board member since: 3/12/2020	Ashley Reed Board member since: 5/12/2022
Safiya Wazir, <i>Secretary</i> Board member since: 11/2/2016	David Siff, Esq. Board member since: 10/2/2013
Heather Brown Board member since: 1/15/2009	Tracy Vergason Board member since: 5/12/2022

Current fiscal year (3/1/24 – 2/28/25) board meetings – 3/14/24, 5/09/24, 9/12/24, 11/14/24, 1/11/25

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Chief Executive Officer

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research-based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager/Education Manager 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH
Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH
Bachelors of Arts in Elementary Education

1981

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University
Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College
Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School
Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present

Director on The Loudon Communications Council
Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

Heather L. O'Brien

PROFESSIONAL EXPERIENCE:

Community Action Program of Belknap and Merrimack Counties, Concord NH

December 2018- present

Hired in as the Community Service Coordinator December 2018; took on the Summer Food Service Program in April 2019 while becoming the Wellness Manager. In March of 2021, took on the role as the Operations Manager. Duties and Responsibilities flowed through to my current position as the Operational Wellness Manager.

Director of Elder Services

May 2024-

- Oversees Merrimack County Servicelink, AmeriCorp Senior Companion Program, Elder Services Central Kitchen, Eight Senior Centers and Meals on Wheels for Merrimack and Belknap Counties.
- Prepares, writes, and organizes proposal applications, grants, and budgets in accordance with approved Agency and funding source procedures. Ensures all required reporting deadlines are met.
- Oversees preparation and submission of the annual operating budget for all assigned programs and/or projects, as well as the monitoring of expenditures, billing, and financial reports.
- Approves and oversees special events and fundraising activities.
- Establishes program standards and performance goals and monitors achievements. Oversees revision of individual program operating manuals.
- Ensures that adequate systems and records are maintained for documentation of client eligibility, services provided/received and billing.
- Evaluates overall performance within individual programs and oversees development, appropriate short and long-range operation plans.

Operational Wellness Manager

March 2021-May 2024

- Oversees and manages eight senior centers and staff throughout Belknap and Merrimack counties including fundraising, hiring, staffing, supervising, evaluating, developing and resolving employee issues.
- Oversees the Nutrition and Programing for all 8 centers, including wellness initiatives, nutrition programs, congregate meals, and meals on wheels.
- Approved "ICE" for CAPBM Meals on Wheels to approve menus by the State of NH.
- Oversees the site level implementation of agency/program policies and procedures, outreach plans, and social service activities.

- Oversees and manages the intake department for Meals on Wheels of Belknap and Merrimack counties. Ensures adequate systems and records are maintained for documentation of client eligibility.
- Oversees and manages the Summer Food Service Program which includes preparing and submitting the application to the DOE. Planning and implementing the menu, hiring temporary staff and manages day to day operations of the program. Ensures the program follows all USDA regulations for claim reimbursement.
- Oversees the Smart Heart program through the Concord Hospital and our Meals on Wheels program.

Diet Technician, Southern New Hampshire Medical Center, Nashua NH

September 2017-December 2018

This position has allowed me to learn and practice working with new cultures, and ethnic backgrounds all related to health, food and nutrition.

- Participates in the Nutrition Care Process determined by the Dietitian for nutrition assessment, developing and implementing nutrition interventions such as providing individualized or group nutrition education, and monitoring and evaluating of the patient's progress; examining the quality and accuracy of food served to the patients.
- Uses the established standards of practice in nutrition care to help determine nutrition interventions while providing a high level of patient/customer satisfaction while staying compliant with local, state and federal regulations.
- Assists the Dietitian in screening patients deemed at low nutrition risk; reviews and analyzes patient's dietary intake; evaluates food and intake from all sources; utilizes techniques that consider the varied needs of age-specific populations as well as cultural, religious, and ethnic concerns; communicates findings to the Dietitian.
- Participates in the development and modification of the nutrition care plan for assigned patients with the Dietitian; documents relevant, accurate and timely data in the electronic medical record (EMR). Collaborates with the Dietitians and communicates all patient care needs.
- Calculates and documents data related to nutrient intake for calorie counts, checks on supplement acceptance/tolerance and educates patients on basic nutrition information.
- Instructs patient and/or family on modified diets or food/drug interactions as outlined in department policies and procedures; documents nutrition education in the electronic medical record (EMR).
- Operates At Your Request (AYR) Room Service program, maintains proficiency with application through updates and training; monitors and verifies changes in diet orders or prescriptions; monitors patients with food allergies; adheres to all patient safety standards as it relates to the provision of food service.
- Demonstrates professional and proper telephone etiquette, and performs basic tasks with the office equipment available for use.

- Manages all tracking of nutrition services productivity for Clinical Consults and Educations along with manage the test tray assessment trending report.
- Participates in departmental and interdisciplinary meetings, task forces and projects. Maintains and creates the monthly "café table" with trending nutrition topics/informational handouts for the public.

Nutritional Services Supervisor & Cook, Greenbriar Terrace Transitional Care and Rehab, Nashua NH July 2015-December 2018
Hired in as a dual role of supervisor and a cook.

- Supervised approximately 20 foodservice personnel by assigning daily work while following the procedures for standardized operations.
- As supervisor; maintained proper daily functions of the kitchen and the tray line by having strong communication and time management skills. Strong attention to detail was necessary to maintain a healthy work environment. Maintained cleanliness and sanitation of the entire kitchen from food storage to food production to proper sanitation in the dish room.
- When necessary; prepped and prepared the meals for an average census of 250 residents by following recipes to maintain quality and ensure proper nutritional needs of the residents.
- Used proper infection control techniques, protective equipment, and safety procedures when necessary.
- Practiced proper handling of meat and poultry.
- Maximized patient health through nourishing healthy meals with individualized diet plans that balance the patient's desires for food preferences along with their medical needs while focusing on their quality of life.
- Process all dietary paperwork from the patients, dieticians, and all other healthcare personnel involved.
- Met with residents to discuss their personalized diets, personal preferences, and casual conversations to lighten their moods.
- Ensured diets to be preventive or therapeutic as needed for each patient.

Dietary Aide, Cook, Supervisor, Kindred at Hanover Terrace Nursing and Rehab, Hanover NH August 2013- July 2014

This position was my first career out of college- I was given a wonderful opportunity to learn how to manage and run a public health kitchen. I learned the basics of being a foodservice director- cooking, ordering, daily duties, and supervision.

- Began as dietary aide, then quickly progressed to night cook/supervisor.
- As dietary aide, followed meal tickets, corrected trays according to dietary needs, and assembled snack items.

- As cook: prepared, served, supervised and cleaned up meals twice a day. Maintained proper sanitation and food handling in accordance to corporate standards.
- Assisted with food ordering through Sysco, along with conducted inventory frequently. Earned the ability to calculate and call-in Hood milk orders biweekly along with New England coffee orders once a month. Gained computer access to print tray tickets and adjust patient tray cards from diet orders.
- Trained new employees.
- Performed duties of the Nutrition Services Manager while the manager was not present and performed daily duties of the Assistant Nutrition Services Manager. Assisted with monthly and annual budget when necessary. Assisted with occasional in-services for employees. Adjusted menus to accordance with the census at the time by performing mathematical equations.

Sales Clerk, Central Square Café, Troy NH

September 2012- January 2013

Central Square Café purchased Eva's Bakery and Café where I was currently employed while in college.

- Operated cash register, received and dispensed correct change. Delivered meals made to order. Maintained a clean and attractive restaurant for dining.

Sales Clerk, Eva's Bakery & Café, Troy NH

August 2011-September 2012

- Courteously greeted customers and assisted with purchases. Worked shifts alone, demonstrating great responsibility. Assembled 8-10 lunch options made to order with or without another employee. Followed proper food handling skills and the necessary sanitation procedures of a foodservice establishment.

Waitress, Catering Staff, The Quechee Club, Quechee, VT

January 2008-July 2015

This was my first job hired in at 17 years old- I gained a love for foodservice while working here. I learned how to be a professional server to food handling and management all through out my years.

- Practiced strong communication skills daily while serving the members.
- Began as hostess and to go's, and when of age quickly became a server.
- Prepared, served and attended to the needs of the members of the prestigious country club.
- Set-up, served and dissembled the events such as weddings and functions for members & guests of the club.
- Gained the ability to adapt to last minute changes in a fast-paced environment.
- Trained new employees and acted in a manager role when a manager was not around.

SKILLS:

- Communication
- Time Management skills
- Multicultural sensitivity/awareness
- Flexibility
- Prioritization
- Organization
- Critical Thinking
- Customer Service
- Dependable
- Adaptable
- Proficient in Microsoft Word, PowerPoint, Excel
- Intermediate Spanish speaking
- Supervision
- Menu development
- Nutrition Counseling

EDUCATION:

Bachelors of Science in Health Science: Option -Nutrition and Dietetics

August 2013

Keene State College, Keene, NH



April Steffensmeier

Summary

Social Worker dedicated to the empowerment of at-risk populations in overcoming barriers to create a rich and meaningful life.

Experience

Community Action Programs *ServiceLink Center Manager*

September 2021 - Present

- Plans, organizes, staffs, directs and evaluates program operations activities such as: logistical operations, performance measurement and reporting, subcontract management, management of public education and outreach, oversight of volunteer program, community provider relationship development, program review, continuous quality improvement, staff evaluation and accountability, and ServiceLink Resource Center team oversight.
- Manages a team process within the SLRC to foster a cooperative working environment between resource center staff, on-site team members and designated community long-term care providers.
- Oversees and is accountable for all day-to-day processing of ServiceLink Resource Center site programs evaluations, including operational reports, quality reports, State and Federal reports to Bureau of Elderly and Adult Services (BEAS) and Federal reports to the Administration on Aging and Centers for Medicare and Medicaid by designated time frames.

Beyond Housing *Housing Resource Manager*

August 2018 - September 2021

- Manage team of three Housing Resource Specialists to provide case management and resource referrals to 400 rental housing families
- Coordinate services that enable families to achieve goals related to improved health, higher education, increased income and credit scores, and homeownership
- Provide basic financial education related to budgeting and credit improvement
- Ensure accurate and timely documentation for program integrity and funder requirements

Columbia Housing Authority

2006 - 2018

Resident Services Coordinator – Independent Living Program

- Coordinate services for adults 55 and older and persons with disabilities living in public housing so they may continue living as independently as possible
- Aid clients in conflict resolution and crisis intervention
- Partner with local agencies to provide on-site educational programming, health clinics, and social events
- Supervise community volunteers, resident associations, and students completing professional degrees
- Draft, implement, monitor and evaluate grant proposals

Family Self-Sufficiency Coordinator – Housing Choice Voucher Program

- Assisted HCV (Housing Choice Voucher) families in achieving self-sufficiency through mutually developed 5-year plan for self-sufficiency
- Developed and administered financial education and homeownership classes
- Administered HCV Homeownership Program

Plasma Biological Services, Inc.

2005 – 2006

Quality Assurance Assistant/Phlebotomist

- Performed quality checks on all FDA regulated forms and procedures
- Trained employees on evolving processes and regulations
- Drew blood; performed plasmapheresis; checked vital signs; approved donors

MU Wellness Resource Center

2001 – 2005

Student Assistant

- Answered multi line phone; Performed general office duties
- Assisted with awareness communication projects on alcohol and drugs, nutrition, stress, and college life
- Created and performed wellness skits during Summer Welcome

**Education
&**

B.S.W. (Bachelor of Social Work)

2005

University of Missouri - Columbia

Certifications

Practicum: Columbia Housing Authority

NH SHIP Counselor | SMP Foundations

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Community Action Program Belknap-Merrimack Counties, Inc.

NAME	JOB TITLE	PERCENTAGE OF SALARY PAID BY CONTRACT	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Agri	Chief Executive Officer	0%	\$0.00	\$145,916.10
Jill Lesmerises	Chief Fiscal Officer	0%	\$0.00	\$108,927.00
Heather O'Brien	Director of Elder Services	0%	\$0.00	\$81,061.50
April Steffensmeier	Merrimack County Aging and Disability Resource Center Manager	100%	\$63,999.00	\$63,999.00

Subject: RFA-2024-DLTSS-03-ADRCS-03 Aging and Disability Resource Center Services

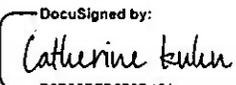
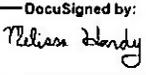
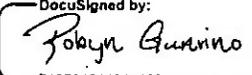
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Easter Seals New Hampshire, Inc.		1.4 Contractor Address 555 Auburn Street Manchester, NH 03101	
1.5 Contractor Phone Number 603-623-8863	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$1,099,504
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/31/2024		1.12 Name and Title of Contractor Signatory Catherine Kuhn COO, Programs	
1.13 State Agency Signature DocuSigned by:  Date: 6/3/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials 
Date 5/31/2024

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Hillsborough county.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system^{DS} for

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- accountability, monitoring and reporting of system quality, access, and cost.
- 1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.
- 1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.
- 1.6. **Administrative Requirements**
- 1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.
- 1.6.2. The Contractor must:
- 1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.
- 1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.
- 1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.
- 1.6.2.4. Provide home or community visits as needed.
- 1.6.3. The Contractor must occupy an independent office space that, at a minimum:
- 1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;
- 1.6.3.2. Meets all applicable state and local building rules and ordinances;
- 1.6.3.3. Has sufficient space that includes, but is not limited to:
- 1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;
- 1.6.3.3.2. Has barrier-free/handicap access;
- 1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:
- 1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- Family Assistance (BFA), or other Department staff; and
- 1.6.3.3.2. The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
- 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
- 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
- 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
- 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
- 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
- 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
- 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:

- 1.6.5.2.1. Scheduling meetings;
- 1.6.5.2.2. Inviting participants;
- 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
- 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
- 1.6.5.2.5. Recording minutes from each meeting; and
- 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.
- 1.8.1.3. Subsidized housing sites.

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- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.
- 1.9. **Training**
 - 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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- 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. Information & Referral (I&R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I+R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.
 - 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
 - 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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- 1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.
- 1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.
- 1.12. Family Caregiver Support Program Services**
 - 1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.
 - 1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.
 - 1.12.3. The Contractor must ensure:
 - 1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or
 - 1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.
 - 1.12.4. The Contractor must:
 - 1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or
 - 1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.
 - 1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:
 - 1.12.5.1. Care Companion (within Trualta);
 - 1.12.5.2. Peer support; or
 - 1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one



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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
- 1.14.3.2. Outreach and education via a booth or exhibit at an event.
- 1.14.3.3. An enrollment event.
- 1.14.3.4. An interactive web presentation.

1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:

- 1.14.4.1. Town offices.
- 1.14.4.2. Housing sites.
- 1.14.4.3. Home health agencies.
- 1.14.4.4. Faith-based Communities and parish nurses.
- 1.14.4.5. Public libraries.
- 1.14.4.6. Fuel assistance agencies.
- 1.14.4.7. Hospital public affairs managers.
- 1.14.4.8. Pharmacies.
- 1.14.4.9. Medical practices.
- 1.14.4.10. Other Community Partners.

1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).

1.15. Veteran Directed Care (VDC)

1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.

1.15.2. The Contractor must collaborate with and accept referrals from:

- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Staffing

1.16.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>

1.16.2. The Contractor must provide staff for each ADRC location, as follows:

- 1.16.2.1. One (1) full-time equivalent (FTE) center manager; and,

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- 1.16.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
- 1.16.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.16.4. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.17. The Contractor must effectively advertise, promote, and conduct SHIP, MIPPA, and/or SMP educational outreach and/or enrollment event activities at a minimum of one (1) time per month.
- 1.18. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the appropriate database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.5.1. Expenditures and expenses for outreach activities; and
 - 2.5.2. Average annual income of caregivers including, but not limited to, those who:

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- 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.
 - 2.5.2.4. Receive counseling.
 - 2.5.2.5. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
- 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks
- 2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 2.9. Confidential Data
- 2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must

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ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

2.10.1.1. How PII is gathered and stored;

2.10.1.2. Who will have access to PII;

2.10.1.3. How PII will be used in the system;

2.10.1.4. How individual consent will be achieved and revoked; and

2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement must:

2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they

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access or attempt to access information without having the express authority of the Department to do so;

- 2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.11.1.9. Agree when utilizing the Department's email system:
 - 2.11.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and

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Aging and Disability Resource Center Services**

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delete this electronic message and any attachments from your system. Thank you for your cooperation.”

2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

2.11.2. Workspace Requirement

2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

2.12. Contract End-of-Life Transition Services

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2.12.1. General Requirements

- 2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
- 2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
- 2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and, if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information

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Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

2.12.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.12.2. Completion of Transition Services

2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.12.3. Disagreement over Transition Services Results

2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. Website and Social Media

2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

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2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. **Impacts Resulting from Court Orders or Legislative Changes**

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities

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and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

4.3.2. All materials produced or purchased under the Agreement must have

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prior approval from the Department before printing, production, distribution or use.

4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 4.3.3.1. Brochures.
- 4.3.3.2. Resource directories.
- 4.3.3.3. Protocols or guidelines.
- 4.3.3.4. Posters.
- 4.3.3.5. Reports.

4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

5.1. The Contractor must keep records that include, but are not limited to:

5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
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EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 52.61% Federal funds.
 - 1.1.1. 10.74%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 3.64%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 27.30%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 24.98%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 33.34% United States Department of Health and Human Services; Centers for Medicare & Medicaid Services, Medicaid Grants, ALN #93.778, MEDICAID.
 - 1.2. 47.39% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.

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- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
- 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:
- Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
- 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
- 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

**New Hampshire Department of Health and Human Services
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- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Easter Seals New Hampshire, Inc.</i>		
Budget Request for: <i>ADRC Services for Hillsborough County</i>		
Budget Period: <i>July 1 2024 - June 30 2026</i>		
Indirect Cost Rate (if applicable) 10.00%		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$344,915	\$344,571
2. Fringe Benefits	\$98,300	\$98,203
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$3,000	\$3,000
6. Travel	\$1,800	\$1,800
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$1,289	\$785
8. (b) Other - Education and Training	\$5,000	\$5,000
8. (c) Other - Professional Fees	\$3,291	\$3,291
8. (d) Other - Postage	\$32,400	\$33,372
8. (e) Other - Telephone	\$5,700	\$5,700
8. (f) Other - Postage	\$2,050	\$2,053
8. (f) Other - Dues & Subscriptions	\$530	\$500
8. (g) Other - Printing	\$1,500	\$1,500
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$499,775	\$499,775
Total Indirect Costs	\$49,977	\$49,977
Subtotals	\$549,752	\$549,752
TOTAL		\$1,099,504

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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Exhibit D
Federal Requirements

Contractor's Initials

Date 5/31/2024

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-VI/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

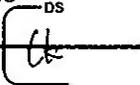
The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal-Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: HWMKHGQ42Q13
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Contractor Name: Easterseals NH, VT and Farnum

5/31/2024
Date: _____

DocuSigned by:
Catherine Kuhn
Name: Catherine Kuhn
Title: COO, Programs

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Federal Requirements Date 5/31/2024

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Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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- future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.
12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
- a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

New Hampshire Department of Health and Human

Exhibit F



BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity." The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

Exhibit F

Business Associate Agreement
Page 1 of 5

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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

Exhibit F

Business Associate Agreement
Page 2 of 5

Contractor Initials

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New Hampshire Department of Health and Human

Exhibit F

security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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Date



New Hampshire Department of Health and Human

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

Exhibit F

Contractor Initials DS
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Business Associate Agreement
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5/31/2024

Date _____



New Hampshire Department of Health and Human

Exhibit F

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Easterseals NH, VT and Farnum

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1222A24040DF49E

DocuSigned by: Catherine Kuhn 929369FD076D42A

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Catherine Kuhn

Name of Authorized Representative

Name of Authorized Representative

Director, DLSS

COO, Programs

Title of Authorized Representative

Title of Authorized Representative

6/3/2024

5/31/2024

Date

Date

Exhibit F

Contractor Initials CK

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that EASTER SEALS NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 06, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 61290

Certificate Number: 0006652771



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Cynthia Ross, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 11, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Peter Hastings, Chief Information Officer; Pamela Hawkes, Chief Development Officer; Michele Talwani, SVP Marketing & Communications and Bradford E. Cook, General Counsel of the corporation.
(may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: May 24, 2024



Signature of Elected Officer
Name: Cynthia Ross
Title: Assistant Secretary

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/17/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

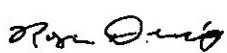
PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Linda Jaeger, CIC
	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com
INSURED Easter Seals New Hampshire, Inc. 555 Auburn Street Manchester, NH 03103	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: Philadelphia Indemnity Insurance Co. 18058
	INSURER B:
	INSURER C:
	INSURER D:
	INSURER E: INSURER F:

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Professional Liab GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	X	X	PHPK2592749	09/01/2023	09/01/2024	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY	X	X	PHPK2592747	09/01/2023	09/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10K	X	X	PHUB878203	09/01/2023	09/01/2024	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$ PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				
A	EDP			PHPK2592749	09/01/2023	09/01/2024	\$1,619,050 Special Form Incl Theft \$500 Deductible

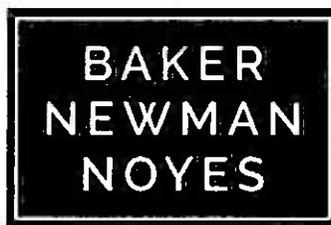
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Supplemental Names*: Easter Seals ME, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum Center, Easter Seals VT, Inc.,*. The General Liability policy includes a Blanket Automatic Additional Insured Endorsement that provides Additional Insured and a Blanket Waiver of Subrogation status to the Certificate Holder, only when there is a written contract or written agreement between the Named Insured and the Certificate Holder that requires such status, and only with regard to the above referenced on behalf (See Attached Descriptions)

CERTIFICATE HOLDER Department of Health & Human Services, State of NH 129 Pleasant Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Mission:

To provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work and play throughout their lifetimes.



Easter Seals New Hampshire, Inc. and Subsidiaries

**Consolidated Financial Statements and
Other Financial Information**

*For the Years Ended August 31, 2023 and 2022
With Independent Auditors' Report*

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com



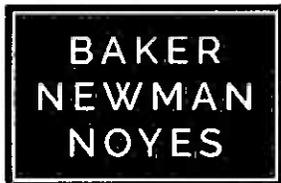
EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

**CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

Opinion

We have audited the consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2023 and 2022, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2023 and 2022, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Easter Seals NH and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Notes 2 and 7 to the financial statements, in 2023, Easter Seals NH has changed their method of accounting for leases, effective September 1, 2022, due to the adoption of Accounting Standards Codification Topic 842, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Easter Seals NH's ability to continue as a going concern for a period of within one year after the date that the financial statements are issued or available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Easter Seals NH's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Easter Seals NH's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Financial Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023 on our consideration of Easter Seals NH's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals NH's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals NH's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC
Manchester, New Hampshire
December 22, 2023

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 8,218,081	\$14,837,761
Restricted cash	99,784	79,819
Short-term investments, at fair value	10,230,068	10,055,639
Accounts receivable from related entity	1,818,919	394,316
Program and other accounts receivable	14,392,502	9,748,641
Contributions receivable, net	128,919	172,253
Prepaid expenses and other current assets	<u>1,404,684</u>	<u>907,909</u>
Total current assets	36,292,957	36,196,338
Assets limited as to use	1,972,288	1,837,445
Investments, at fair value	13,661,880	13,419,355
Investment in related entity	1,742	1,742
Other assets	327,763	349,154
Intangible assets	736,658	-
Operating lease right-of-use assets	2,651,831	-
Fixed assets, net	<u>28,576,337</u>	<u>27,216,243</u>
	<u>\$84,221,456</u>	<u>\$79,020,277</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 5,126,679	\$ 2,538,018
Accrued expenses	6,434,951	6,450,559
Deferred revenue	2,537,974	4,598,645
Current portion of operating lease liabilities	905,606	-
Current portion of interest rate swap agreement	15,663	579,174
Current portion of long-term debt	<u>1,021,877</u>	<u>1,016,962</u>
Total current liabilities	16,042,750	15,183,358
Other liabilities	2,212,980	2,130,322
Interest rate swap agreement, less current portion	516,017	416,010
Operating lease liabilities, less current portion	1,772,949	-
Long-term debt, less current portion, net	<u>16,843,611</u>	<u>17,861,006</u>
Total liabilities	37,388,307	35,590,696
Net assets:		
Without donor restrictions	40,782,371	37,450,866
With donor restrictions	<u>6,050,778</u>	<u>5,978,715</u>
Total net assets	<u>46,833,149</u>	<u>43,429,581</u>
	<u>\$84,221,456</u>	<u>\$79,020,277</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenue:			
Public support:			
Contributions, net	\$ 573,410	\$ 353,464	\$ 926,874
Special events, net of related direct costs of \$748,203	893,434	23,650	917,084
Annual campaigns, net of related direct costs of \$34,023	371,067	250	371,317
Bequests	141,913	-	141,913
Net assets released from restrictions	<u>367,288</u>	<u>(367,288)</u>	<u>-</u>
Total public support	2,347,112	10,076	2,357,188
Revenue:			
Fees and tuition	72,514,361	-	72,514,361
Grants	33,639,114	-	33,639,114
Gain on extinguishment of debt	750,000	-	750,000
Dividend and interest income	1,481,819	17,420	1,499,239
Rental income	28,892	-	28,892
Other	<u>134,805</u>	<u>-</u>	<u>134,805</u>
Total revenue	<u>108,548,991</u>	<u>17,420</u>	<u>108,566,411</u>
Total public support and revenue	110,896,103	27,496	110,923,599
Operating expenses:			
Program services:			
Public health education	18,834	-	18,834
Professional education	147,597	-	147,597
Direct services	<u>94,561,105</u>	<u>-</u>	<u>94,561,105</u>
Total program services	94,727,536	-	94,727,536
Supporting services:			
Management and general	10,706,017	-	10,706,017
Fundraising	<u>2,367,000</u>	<u>-</u>	<u>2,367,000</u>
Total supporting services	<u>13,073,017</u>	<u>-</u>	<u>13,073,017</u>
Total functional expenses	107,800,553	-	107,800,553
Support of National programs	<u>166,882</u>	<u>-</u>	<u>166,882</u>
Total operating expenses	<u>107,967,435</u>	<u>-</u>	<u>107,967,435</u>
Increase in net assets from operations	2,928,668	27,496	2,956,164

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	\$ 463,504	\$ -	\$ 463,504
Net unrealized and realized (losses) gains on investments, net	(71,744)	48,920	(22,824)
Decrease in fair value of beneficial interest in trust held by others	-	(4,353)	(4,353)
Gain on sales and disposals of fixed assets	<u>11,077</u>	<u>-</u>	<u>11,077</u>
	<u>402,837</u>	<u>44,567</u>	<u>447,404</u>
Total increase in net assets	3,331,505	72,063	3,403,568
Net assets at beginning of year	<u>37,450,866</u>	<u>5,978,715</u>	<u>43,429,581</u>
Net assets at end of year	<u>\$ 40,782,371</u>	<u>\$ 6,050,778</u>	<u>\$ 46,833,149</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Public support:			
Contributions, net	\$ 764,760	\$ 368,967	\$ 1,133,727
Special events, net of related direct costs of \$1,018,200	1,891,609	83,710	1,975,319
Annual campaigns, net of related direct costs of \$43,900	232,664	16,362	249,026
Bequests	4,160	-	4,160
Net assets released from restrictions	<u>449,927</u>	<u>(449,927)</u>	<u>-</u>
Total public support	3,343,120	19,112	3,362,232
Revenue:			
Fees and tuition	61,914,620	-	61,914,620
Grants	31,630,150	-	31,630,150
Gain on extinguishment of debt	9,250,000	-	9,250,000
Dividend and interest income	834,614	12,543	847,157
Rental income	31,762	-	31,762
Other	<u>394,652</u>	<u>-</u>	<u>394,652</u>
Total revenue	<u>104,055,798</u>	<u>12,543</u>	<u>104,068,341</u>
Total public support and revenue	107,398,918	31,655	107,430,573
Operating expenses:			
Program services:			
Public health education	26,267	-	26,267
Professional education	160,997	-	160,997
Direct services	<u>85,247,641</u>	<u>-</u>	<u>85,247,641</u>
Total program services	85,434,905	-	85,434,905
Supporting services:			
Management and general	9,493,211	-	9,493,211
Fundraising	<u>2,154,599</u>	<u>-</u>	<u>2,154,599</u>
Total supporting services	<u>11,647,810</u>	<u>-</u>	<u>11,647,810</u>
Total functional expenses	97,082,715	-	97,082,715
Support of National programs	<u>130,276</u>	<u>-</u>	<u>130,276</u>
Total operating expenses	<u>97,212,991</u>	<u>-</u>	<u>97,212,991</u>
Increase in net assets from operations	10,185,927	31,655	10,217,582

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2022

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	\$ 1,243,067	\$ -	\$ 1,243,067
Net unrealized and realized losses on investments, net	(3,063,497)	(182,735)	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	-	11,278	11,278
Loss on sales, disposals and impairment of fixed assets	<u>(1,941,095)</u>	<u>-</u>	<u>(1,941,095)</u>
	<u>(3,761,525)</u>	<u>(171,457)</u>	<u>(3,932,982)</u>
Increase (decrease) in net assets	6,424,402	(139,802)	6,284,600
Net assets at beginning of year	<u>31,026,464</u>	<u>6,118,517</u>	<u>37,144,981</u>
Net assets at end of year	<u>\$ 37,450,866</u>	<u>\$ 5,978,715</u>	<u>\$ 43,429,581</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2023

	Program Services				Supporting Services			Total Program and Supporting Services Expenses	
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2023	2022
Salaries and related expenses	\$ 3,942	\$ —	\$71,521,335	\$71,525,277	\$ 6,918,354	\$1,313,590	\$ 8,231,944	\$ 79,757,221	\$73,144,865
Professional fees	9,855	114,704	9,673,062	9,797,621	2,558,882	291,742	2,850,624	12,648,245	10,765,751
Supplies	456	2,130	2,055,872	2,058,458	138,373	32,625	170,998	2,229,456	1,867,791
Telephone	2	—	547,120	547,122	212,927	3,625	216,552	763,674	732,503
Postage and shipping	156	—	39,423	39,579	17,880	6,964	24,844	64,423	61,483
Occupancy	—	—	3,058,697	3,058,697	392,693	46,875	439,568	3,498,265	2,885,219
Outside printing, artwork and media	405	1,124	7,668	9,197	3,688	38,081	41,769	50,966	47,700
Travel	3	—	1,742,011	1,742,014	12,662	4,024	16,686	1,758,700	1,555,082
Conventions and meetings	3,992	28,977	225,364	258,333	26,566	12,034	38,600	296,933	165,074
Specific assistance to individuals	—	—	1,553,980	1,553,980	315	—	315	1,554,295	1,786,853
Dues and subscriptions	—	—	33,088	33,088	13,850	2,581	16,431	49,519	29,335
Minor equipment purchases and equipment rentals	—	645	153,728	154,373	84,726	41,751	126,477	280,850	251,672
Ads, fees and miscellaneous	23	—	611,695	611,718	33,525	561,991	595,516	1,207,234	1,005,398
Interest	—	—	652,777	652,777	138,061	—	138,061	790,838	780,153
Depreciation and amortization	—	17	1,710,285	1,710,302	153,515	11,117	164,632	1,874,934	2,003,836
Grant expense	—	—	975,000	975,000	—	—	—	975,000	—
	<u>\$18,834</u>	<u>\$147,597</u>	<u>\$94,561,105</u>	<u>\$94,727,536</u>	<u>\$10,706,017</u>	<u>\$2,367,000</u>	<u>\$13,073,017</u>	<u>\$107,800,553</u>	<u>\$97,082,715</u>
	0.02%	0.14%	87.72%	87.88%	9.93%	2.19%	12.12%	100.00%	100.00%

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	Program Services				Supporting Services			Total Program and Supporting Services Expenses
	Public Health Education	Profes- sional Education	Direct Services	Total	Manage- ment and General	Fund- Raising	Total	2022
Salaries and related expenses	\$ 5,780	\$ -	\$65,741,230	\$65,747,010	\$6,336,634	\$1,061,221	\$ 7,397,855	\$73,144,865
Professional fees	2,613	127,466	8,234,642	8,364,721	2,066,017	335,013	2,401,030	10,765,751
Supplies	928	5,500	1,777,921	1,784,349	50,158	33,284	83,442	1,867,791
Telephone	8	-	529,613	529,621	200,186	2,696	202,882	732,503
Postage and shipping	-	229	35,031	35,260	15,776	10,447	26,223	61,483
Occupancy	-	-	2,472,697	2,472,697	354,406	58,116	412,522	2,885,219
Outside printing, artwork and media	1,303	-	8,519	9,822	309	37,569	37,878	47,700
Travel	-	-	1,540,938	1,540,938	13,280	864	14,144	1,555,082
Conventions and meetings	6	27,802	98,989	126,797	15,852	22,425	38,277	165,074
Specific assistance to individuals	-	-	1,786,297	1,786,297	556	-	556	1,786,853
Dues and subscriptions	-	-	17,296	17,296	11,084	955	12,039	29,335
Minor equipment purchases and equipment rentals	7,926	-	136,235	144,161	74,508	33,003	107,511	251,672
Ads, fees and miscellaneous	7,703	-	413,578	421,281	31,740	552,377	584,117	1,005,398
Interest	-	-	642,590	642,590	137,563	-	137,563	780,153
Depreciation and amortization	-	-	1,812,065	1,812,065	185,142	6,629	191,771	2,003,836
	<u>\$26,267</u>	<u>\$160,997</u>	<u>\$85,247,641</u>	<u>\$85,434,905</u>	<u>\$9,493,211</u>	<u>\$2,154,599</u>	<u>\$11,647,810</u>	<u>\$97,082,715</u>
	0.03%	0.16%	87.81%	88.00%	9.78%	2.22%	12.00%	100.00%

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Increase in net assets	\$ 3,403,568	\$ 6,284,600
Adjustments to reconcile increase in net assets to net cash (used) provided by operating activities:		
Depreciation and amortization	1,874,934	2,003,836
Noncash lease expense	26,724	-
Bond issuance costs amortization	6,110	6,110
Decrease (increase) in fair value of beneficial interest in trust held by others	4,353	(11,278)
Net (gain) loss on sales, disposals and impairment of fixed assets	(11,077)	1,941,095
Change in fair value of interest rate swap	(463,504)	(1,243,067)
Gain on extinguishment of debt	(750,000)	(9,250,000)
Net unrealized and realized losses on investments, net	22,824	3,246,232
Donor restricted contributions	(353,464)	(368,967)
Changes in operating assets and liabilities:		
Program and other accounts receivable	(4,643,861)	(1,155,303)
Accounts receivable from related entity	(1,424,603)	(394,316)
Contributions receivable	43,334	52,612
Prepaid expenses and other current assets	(496,775)	(274,207)
Other assets	17,038	41,001
Accounts payable and accrued expenses	1,499,196	(392,927)
Deferred revenue	(1,310,671)	2,736,062
Other liabilities	<u>82,658</u>	<u>(552,490)</u>
Net cash (used) provided by operating activities	(2,473,216)	2,668,993
Cash flows from investing activities:		
Purchases of fixed assets	(2,902,728)	(1,453,563)
Proceeds from sale of fixed assets	15,976	366,008
Change in investments, net	(439,778)	(150,624)
Change in assets limited as to use	(134,843)	520,494
Investment in related entity	<u>-</u>	<u>(1,742)</u>
Net cash used by investing activities	(3,461,373)	(719,427)
Cash flows from financing activities:		
Repayment of long-term debt	(1,018,590)	(1,872,427)
Donor restricted contributions	<u>353,464</u>	<u>368,967</u>
Net cash used by financing activities	<u>(665,126)</u>	<u>(1,503,460)</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
(Decrease) increase in cash, cash equivalents and restricted cash	\$(6,599,715)	\$ 446,106
Cash, cash equivalents and restricted cash, beginning of year	<u>14,917,580</u>	<u>14,471,474</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 8,317,865</u>	<u>\$14,917,580</u>
Supplemental disclosure of cash flow information:		
Interest paid	<u>\$ 791,000</u>	<u>\$ 742,000</u>
Operating cash flows for operating leases	<u>\$ 1,265,742</u>	<u>\$ -</u>
Supplemental disclosure of noncash activities:		
Fixed asset purchases included in accounts payable at end of year	<u>\$ 511,017</u>	<u>\$ 173,818</u>
Intangible asset purchases included in accounts payable at end of year	<u>\$ 736,658</u>	<u>\$ -</u>
Operating lease right-of-use assets obtained in exchange for operating lease liabilities	<u>\$ 3,853,603</u>	<u>\$ -</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Manchester Alcoholism Rehabilitation Center (Farnum Center); Easter Seals Maine, Inc. (up to August 31, 2022); and Easter Seals Vermont, Inc. (Easter Seals VT). Additionally, Champlin Place, Inc., was formed on June 30, 2022 and was 100% owned by Easter Seals New Hampshire, Inc. In April 2023, Easter Seals NH transferred a 21% interest in Champlin Place, Inc. to Housing Affordability Partnership, LLC. Champlin Place, Inc. is the sole General Partner of Champlin Place Limited Partnership (the Partnership). Champlin Place, Inc. has a 0.01% ownership interest in the Partnership, but oversees certain management and operational aspects of the Partnership subject to the terms set forth in the limited partnership agreement. See note 15. Easter Seals New Hampshire, Inc. is the sole member of each subsidiary, aside from Champlin Place, Inc. for which they have a 79% interest. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

Effective August 31, 2022, Easter Seals Maine, Inc. was dissolved, and all assets were transferred to Easter Seals New Hampshire, Inc.

Easter Seals NH's purpose is to provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work, and play throughout their lifetimes. Easter Seals NH operates programs throughout New Hampshire and Vermont.

2. Summary of Significant Accounting Policies

Principles of Consolidation and Noncontrolling Interests

The consolidated financial statements include the accounts of Easter Seals New Hampshire, Inc. and the subsidiaries of which it is the sole member and the less-than-wholly-owned subsidiary of which they maintain a controlling interest as described in notes 1 and 15. As Champlin Place, Inc. has only a 0.01% owned interest in the project described in note 15, which has not yet commenced planned principal operations, there are no revenue and expenses attributed to the entity to date. Accordingly, there is no investment in the less-than-wholly-owned subsidiary to present separately in the accompanying consolidated statements of financial position, and no increase (decrease) in net assets attributed to the controlling and noncontrolling interests to present separately in the accompanying consolidated statements of activities and changes in net assets. Significant intercompany accounts and transactions have been eliminated in consolidation.

Cash, Cash Equivalents and Restricted Cash

Easter Seals NH considers all highly liquid securities purchased with an original maturity of 90 days or less to be cash equivalents. Cash equivalents consist of cash, and money market funds, excluding assets limited as to use.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of \$10,229,900 and \$10,055,500 as of August 31, 2023 and 2022, respectively.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations as well as security deposit accounts held for tenants.

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows at August 31:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$8,218,081	\$14,837,761
Restricted cash	<u>99,784</u>	<u>79,819</u>
	<u>\$8,317,865</u>	<u>\$14,917,580</u>

Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in other non-operating expenses, gains and losses in the accompanying consolidated statements of activities and changes in net assets. Donated securities are stated at fair value determined at the date of donation.

Beneficial Interest in Trust

Easter Seals NH is the beneficiary of a trust held by others recorded in other assets in the accompanying consolidated statements of financial position. Easter Seals NH has recorded as an asset the fair value of its interest in the trust and such amount is included in net assets with donor restrictions, based on the underlying donor stipulations. The change in the interest due to fair value change is recorded within other non-operating expenses, gains and losses as activity with donor restrictions.

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions.

Internal-Use Software Costs

The Company expenses costs incurred in the preliminary project stage of developing or acquiring internal use software, such as research and feasibility studies as well as costs incurred post implementation operational stage, such as maintenance and training. Capitalization of internal-use software costs occurs only after the preliminary-project stage is complete, management authorizes the project and it is probable that the project will be completed and the software will be used for the function intended. There were \$736,658 of internal-use software costs capitalized during the year ended August 31, 2023. These amounts are recorded in intangible assets in the accompanying 2023 consolidated statement of financial position. There were no internal-use software costs capitalized for the year ended August 31, 2022. The capitalized costs will be amortized on a straight-line basis over the estimated useful life of the software, generally up to 5 years, once placed in service. There was no amortization expense recognized in 2023.

Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred, and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

No long-lived assets were deemed impaired in 2023. Certain long-lived assets were deemed impaired in 2022. See note 8.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2023 and 2022 was \$6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition and Program and Other Accounts Receivable

Easter Seals NH accounts for revenues (mainly relating to fees and tuition in the accompanying consolidated statements of activities and changes in net assets) under Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers*, and determines the amount of revenue to be recognized through application of the following steps:

- Identification of the contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as Easter Seals NH satisfies the performance obligations.

Easter Seals NH determines the transaction price based on standard charges for goods and services provided, reduced by any applicable discounts, contractual adjustments provided to third-party payors, or explicit and implicit price concessions provided to groups or individuals. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct. Determining whether products and services are distinct performance obligations that should be accounted for separately or combined as one unit of accounting may require significant judgement.

A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in fees and tuition in the year that such amounts become known.

Revenues are recognized when performance obligations are satisfied, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are deferred until any restrictions are met or allowable expenditures are incurred.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2023, 2022, and 2021, estimated implicit price concessions of \$871,700, \$855,900, and \$1,079,600, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected.

Unconditional contributions are recognized when the promise to give is made and are recorded at the net present value of estimated future cash flows.

Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$9,020,000 and \$8,099,000 for the years ended August 31, 2023, and 2022, respectively.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842), which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for Easter Seals NH beginning September 1, 2022. See note 7.

At inception of a contract, Easter Seals NH determines whether that contract is or contains a lease. Easter Seals NH determines whether a contract contains a lease by assessing whether there is an identified asset and whether the contract conveys the right to control the use of the identified asset for a period of time in exchange for consideration. The organization has control of the asset if it has the right to direct the use of the asset and obtains substantially all of the economic benefits from the use of the asset throughout the period of use. This determination is reassessed if the terms of the contract are changed.

Easter Seals NH leases residential and office space (real estate) under non-cancellable operating leases. The carrying value of the organization's right-of-use lease assets is substantially concentrated in its real estate leases. As a practical expedient, Easter Seals NH does not recognize a lease asset or lease liability for leases with a lease term of 12 months or less. In the determination of the lease term, the organization considers the existence of extension or termination options and the probability of those options being exercised.

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets represent Easter Seals NH's right to use an underlying asset during the lease term and lease liabilities represent the organization's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. Lease terms include options to extend or terminate the lease when it is reasonably certain that the options will be exercised.

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, Easter Seals NH has made a policy election to use a risk-free rate as the discount rate for all classes of underlying assets.

In addition to rent, the leases may require Easter Seals NH to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as nonlease components. For all asset classes, the organization has elected the lessee practical expedient to combine lease and nonlease components and account for the combined unit as a single lease component. Variable nonlease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred.

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc. (prior to dissolution on August 31, 2022), Easter Seals VT and Farnum Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not-for-profit entities.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with U.S. GAAP, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Champlin Place, Inc. is a for-profit organization subject to Federal and state taxes. Deferred income taxes of Champlin Place, Inc. are computed using the asset and liability method under which deferred income tax assets and liabilities are computed based on temporary differences between the financial statement and tax bases of assets and/or liabilities which will result in taxable or deductible amounts on future tax returns. Champlin Place, Inc. records a valuation allowance against any deferred tax assets when it determines it is unlikely that the tax asset will be realized. No significant deferred income taxes have been realized for Champlin Place, Inc. since the entity's inception.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc., Easter Seals VT and Farnum Center on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements. Champlin Place, Inc.'s management has determined that Champlin Place, Inc. has not taken, nor expects to take, any uncertain tax positions in any income tax return.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for explicit and implicit price concessions in revenue, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

As of August 31, 2023, and 2022, Easter Seals NH had recognized a liability of \$531,680 and \$995,184, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an increase in net assets of \$463,504 and \$1,243,067 for the years ended August 31, 2023 and 2022, respectively, in the accompanying consolidated statements of activities and changes in net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

2. Summary of Significant Accounting Policies (Continued)

Increase in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales, disposals and impairment of fixed assets and net realized and unrealized gains and losses on investments.

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 22, 2023, the date these consolidated financial statements were available to be issued.

3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act (UPMIFA)*, net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

In accordance with UPMIFA, Easter Seals NH considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

3. Classification of Net Assets (Continued)Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2023 and 2022 are as follows:

	<u>Original Donor Restricted Gift Maintained in Perpetuity</u>	<u>Accumulated Investment Gains</u>	<u>Total</u>
<u>2023</u>			
Other initiatives	\$1,483,715	\$75,412	\$1,559,127
Operations	<u>3,835,088</u>	<u>—</u>	<u>3,835,088</u>
Total endowment net assets	<u>\$5,318,803</u>	<u>\$75,412</u>	<u>\$5,394,215</u>
<u>2022</u>			
Other initiatives	\$1,462,085	\$26,757	\$1,488,842
Operations	<u>3,838,633</u>	<u>—</u>	<u>3,838,633</u>
Total endowment net assets	<u>\$5,300,718</u>	<u>\$26,757</u>	<u>\$5,327,475</u>

Changes in Endowment Net Assets

During the years ended August 31, 2023 and 2022, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2021	\$5,377,829
Investment return:	
Investment income, net of fees	66,470
Net appreciation (realized and unrealized), net	12,536
Contributions	96,811
Appropriated for expenditure	<u>(226,171)</u>
Net endowment assets, August 31, 2022	5,327,475
Investment return:	
Investment income, net of fees	13,098
Net appreciation (realized and unrealized), net	14,857
Contributions	59,485
Appropriated for expenditure	<u>(20,700)</u>
Net endowment assets, August 31, 2023	<u>\$5,394,215</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

3. Classification of Net Assets (Continued)

Net assets were released from donor restrictions as follows for the years ended August 31:

	<u>2023</u>	<u>2022</u>
Satisfaction of donor restrictions	\$346,588	\$223,756
Release of appropriated endowment funds	<u>20,700</u>	<u>226,171</u>
	<u>\$367,288</u>	<u>\$449,927</u>

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2023 and 2022 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Non- Endowment Net Assets</u>
<u>2023</u>			
Other initiatives	\$ -	\$492,554	\$ 492,554
Operations	<u>40,782,371</u>	<u>164,009</u>	<u>40,946,380</u>
Total non-endowment net assets	<u>\$40,782,371</u>	<u>\$656,563</u>	<u>\$41,438,934</u>
<u>2022</u>			
Other initiatives	\$ 134,429	\$466,798	\$ 601,227
Operations	<u>37,316,437</u>	<u>184,442</u>	<u>37,500,879</u>
Total non-endowment net assets	<u>\$37,450,866</u>	<u>\$651,240</u>	<u>\$38,102,106</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2023 or 2022.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

3. Classification of Net Assets (Continued)Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

	<u>2023</u>	<u>2022</u>
Purpose restriction:		
Other initiatives	\$ 492,554	\$ 466,798
Operations	<u>33,500</u>	<u>47,200</u>
	526,054	513,998
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,323,069	5,307,363
Investments, gains and income from which is donor restricted	75,411	26,757
Beneficial interest in perpetual trust	<u>126,244</u>	<u>130,597</u>
	<u>5,524,724</u>	<u>5,464,717</u>
Total net assets, with donor restrictions	<u>\$6,050,778</u>	<u>\$5,978,715</u>

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five-year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2023 and 2022

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2023), comprise the following:

Cash and cash equivalents	\$ 8,218,081
Short-term investments, at fair value	10,230,068
Program and other accounts receivable	14,392,502
Accounts receivable from related entity	1,818,919
Contributions receivable, net	<u>128,919</u>
	34,788,489
Investments, at fair value	<u>13,661,880</u>
	48,450,369
Less: net assets with donor restrictions	<u>(5,924,534)</u>
	<u>\$42,525,835</u>

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2023, and 2022, approximately \$9,300,000 and \$10,200,000, respectively, of cash and cash equivalents, and approximately \$10,230,000 and \$10,056,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2023 and 2022 are \$155,248 and \$197,962, respectively, net of an allowance for doubtful accounts of \$22,329 and \$17,329, respectively. The long-term portion of contributions receivable is recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2023:

2024	\$151,248
2025	2,000
2026	1,000
2027	<u>1,000</u>
	<u>\$155,248</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

6. Revenues

Revenue by Easter Seals NH's core programs included in fees and tuition and grants consisted of the following:

	<u>Fees and Tuition</u>	<u>Grants</u>	<u>Total</u>
<u>2023</u>			
Residential and educational services	\$38,501,744	\$ 678,607	\$ 39,180,351
Community based services	6,884,950	19,231,261	26,116,211
Farnum Center	5,777,281	4,536,689	10,313,970
Family support services	7,460,477	523,748	7,984,225
Senior services	3,362,892	2,529,714	5,892,606
Transportation services	3,733,018	23,193	3,756,211
Outpatient and early support services	1,010,235	2,321,479	3,331,714
Children development services	1,475,783	683,060	2,158,843
Workforce development	2,913,738	27,118	2,940,856
Other programs	<u>1,394,243</u>	<u>3,084,245</u>	<u>4,478,488</u>
	<u>\$72,514,361</u>	<u>\$33,639,114</u>	<u>\$ 106,153,475</u>
<u>2022</u>			
Residential and educational services	\$33,336,907	\$ 478,631	\$ 33,815,538
Community based services	2,529,116	21,853,895	24,383,011
Farnum Center	5,912,587	3,175,028	9,087,615
Family support services	6,796,612	515,896	7,312,508
Senior services	4,332,135	1,567,091	5,899,226
Transportation services	3,649,934	21,928	3,671,862
Outpatient and early support services	1,030,926	1,787,197	2,818,123
Children development services	1,661,031	494,511	2,155,542
Workforce development	1,878,376	1,125	1,879,501
Other programs	<u>786,996</u>	<u>1,734,848</u>	<u>2,521,844</u>
	<u>\$61,914,620</u>	<u>\$31,630,150</u>	<u>\$ 93,544,770</u>

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2023 and 2022 are related to Farnum Center. A breakdown of Farnum Center's revenue reflected in fees and tuition in 2023 and 2022 from major payor sources is as follows:

	<u>2023</u>	<u>2022</u>
Private payors (includes coinsurance and deductibles)	\$1,325,768	\$ 1,633,018
Medicaid	4,132,636	4,279,742
Medicare	5,359	14,237
Self-pay	<u>313,518</u>	<u>24,668</u>
	<u>\$5,777,281</u>	<u>\$ 5,951,665</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

6. Revenues (Continued)

In response to the coronavirus (COVID-19) pandemic, Easter Seals NH qualified for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding. In 2023 and 2022, Easter Seals NH received approximately \$4,850,000 and \$1,846,000, respectively, of which approximately \$1,600,000 and \$900,000, respectively, was paid to employees either in the form of bonuses for retention and recruitment or employees who qualified for the additional payments under certain programs. Easter Seals NH also entered a Payroll Protection Program loan in 2021 which was forgiven on February 2, 2022 (see note 11).

7. Operating Leases

ASC 842 became effective for Easter Seals NH on September 1, 2022 and was adopted using the modified retrospective method for all leases that had commenced as of the effective date, along with certain available practical expedients. The organization elected to adopt the package of practical expedients permitted under the transition guidance within the new standard. The practical expedient package applied to leases that commenced prior to the effective date of the new standard and permits a reporting entity not to: i) reassess whether any expired or existing contracts are or contain leases, ii) reassess the historical lease classification for any expired or existing leases, and iii) reassess initial direct costs for any existing leases. The reporting results for fiscal year 2023 reflect the application of ASC 842 guidance while the historical results for fiscal year 2022 were prepared under the guidance of ASC 840. The adoption of the new standard did not have a significant impact on Easter Seals NH's consolidated statements of activities and changes in net assets and cash flows. The adoption of the new standard resulted in the recording of right-of-use assets and corresponding lease liabilities pertaining to the organization's operating leases on the 2023 consolidated statement of financial position. As of the date of adoption, right-of-use assets and operating lease liabilities totaling approximately \$2,807,000 were established in the consolidated statement of financial position.

Right-of use assets and lease liabilities are reported in the statement of financial position as follows at August 31, 2023:

Assets:	
Operating lease right-of-use assets	<u>\$2,651,831</u>
Liabilities:	
Current portion of operating lease liabilities	\$ 905,606
Operating lease liabilities, net of current portion	<u>1,772,949</u>
Total lease liabilities	<u>\$2,678,555</u>

The components of lease cost and rent expense for the year ended August 31, 2023 are as follows:

Operating lease costs	\$1,292,446
Variable lease costs	<u>96,808</u>
Total lease costs	<u>\$1,389,254</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

7. Operating Leases (Continued)

Lease term and discount rate are as follows at August 31, 2023:

Weighted-average remaining lease term in years	3.87
Weighted-average discount rate	3.38%

As of August 31, 2023, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2024	\$ 978,007
2025	635,797
2026	513,045
2027	458,164
2028	154,381
Thereafter	<u>115,380</u>

Total future minimum lease payments	2,854,774
Less amounts representing interest	<u>176,219</u>

Total lease liabilities	<u>\$2,678,555</u>
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Total minimum future lease payments (operating leases) of approximately \$67,000 for leases that have not commenced as of August 31, 2023 are not included in the consolidated financial statements, as the organization does not yet control the underlying assets. The leases commence in 2024.

As of August 31, 2022, future minimum operating lease payments prepared under the previous guidance of ASC 840 were as follows:

2023	\$ 1,077,760
2024	579,592
2025	381,288
2026	276,403
2027	231,914
Thereafter	<u>28,269</u>
Total	<u>\$2,575,226</u>

Rent expense under these leases amounted to approximately \$1,200,000 for the year ended August 31, 2022.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

8. Fixed Assets

Fixed assets consist of the following at August 31:

	<u>2023</u>	<u>2022</u>
Buildings	\$ 32,967,092	\$ 32,931,032
Land and land improvements	3,996,635	3,930,144
Leasehold improvements	85,238	77,686
Office equipment and furniture	7,171,383	9,901,651
Vehicles	2,920,866	2,461,097
Construction in progress	<u>1,408,954</u>	<u>439,135</u>
	48,550,168	49,740,745
Less accumulated depreciation and amortization	<u>(19,973,831)</u>	<u>(22,524,502)</u>
	<u>\$ 28,576,337</u>	<u>\$ 27,216,243</u>

Depreciation and amortization expense related to fixed assets totaled \$1,874,934 and \$2,003,836 in 2023 and 2022, respectively.

On June 29, 2022, Easter Seals New Hampshire, Inc. was awarded a grant agreement totaling \$22,974,523 with the State of New Hampshire, Governor's Office of Emergency Relief and Recovery. This grant will support the construction of a mixed housing, supportive services, and retreat campus for veterans and their families located in Franklin, New Hampshire. Easter Seals New Hampshire, Inc. is obligated to complete the project prior to December 31, 2026. During the year ended August 31, 2023, \$1,075,521 of this grant was utilized. No amounts of this grant were utilized during the year ended August 31, 2022. Due to this agreement and the extensive nature of the renovation, Easter Seals New Hampshire, Inc. disposed of certain fixed assets associated with the residential treatment center that was closed in November 2021 resulting in recognition of impairment of fixed assets of approximately \$1,882,000 in the accompanying 2022 consolidated statement of activities and changes in net assets.

9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 780,619	\$ 252,648
Marketable equity securities	1,715,335	1,744,099
Mutual funds	22,325,650	22,406,691
Corporate and foreign bonds	346,373	287,951
Government and agency securities	<u>696,259</u>	<u>621,050</u>
	25,864,236	25,312,439
Less: assets limited as to use	<u>(1,972,288)</u>	<u>(1,837,445)</u>
Total investments, at fair value	<u>\$23,891,948</u>	<u>\$23,474,994</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

9. Investments and Assets Limited as to Use (Continued)

The composition of assets limited as to use totaling \$1,972,288 and \$1,837,445 at August 31, 2023 and 2022, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 3% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$895,000 and \$645,000 for the years ended August 31, 2023 and 2022, respectively.

Easter Seals NH offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals NH contributed approximately \$88,000 and \$101,210 to this plan during the years ended August 31, 2023 and 2022, respectively. The assets and liabilities associated with this plan were \$1,972,288 and \$1,837,445 at August 31, 2023 and 2022, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

11. Borrowings

Borrowings consist of the following at August 31:

	<u>2023</u>	<u>2022</u>
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with a Daily Simple Secured Overnight Financing Rate (SOFR)-based variable rate equal to the sum of (a) 65.01% times (b) Daily Simple SOFR plus 0.10% plus 2.45% (5.10% at August 31, 2023), due in annual principal payments increasing from \$51,667 to \$88,333, with an initial mandatory tender date payment of \$6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2034 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	\$ 9,451,664	\$ 10,061,668

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

11. Borrowings (Continued)

	<u>2023</u>	<u>2022</u>
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually increasing from \$18,010 to \$33,360 with an initial mandatory tender date payment of \$4,521,598 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2046 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	\$ 5,416,617	\$ 5,655,563
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from \$419 to \$1,070 payable monthly through dates ranging from September 2021 through September 2025, secured by vehicles with a net book value of \$104,895 at August 31, 2023.	94,393	174,119
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of \$12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of \$3,406,856 at August 31, 2023.	1,913,553	1,995,428
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of \$795,155 at August 31, 2023.	527,964	531,486
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of \$518,082 at August 31, 2023.	492,448	492,448
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of \$4,518 on October 1 each year for 10 years through October 2026 secured by an interest in certain property with a net book value of \$795,155 at August 31, 2023.	<u>63,245</u>	<u>67,762</u>
	17,959,884	18,978,474
Less current portion	(1,021,877)	(1,016,962)
Less net unamortized bond issuance costs	<u>(94,396)</u>	<u>(100,506)</u>
	<u>\$16,843,611</u>	<u>\$17,861,006</u>

Principal payments on long-term debt for each of the following years ending August 31 are as follows:

2024	\$ 1,021,877
2025	1,032,973
2026	1,050,367
2027	1,139,574
2028	1,136,339
Thereafter	<u>12,578,754</u>
	<u>\$17,959,884</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2023 and 2022

11. Borrowings (Continued)*Lines of Credit and Other Financing Arrangements*

Easter Seals New Hampshire, Inc. has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire, Inc. on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are eight notes payable totaling \$94,393 and eight notes payable totaling \$174,119 at August 31, 2023 and 2022, respectively, which originated under this agreement. Availability under this agreement at August 31, 2023 and 2022 is \$405,607 and \$325,881, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate plus 2.25%. On June 29, 2022, an amendment changed the interest rate charged on outstanding borrowings to be the one-month Bloomberg Short Term Bank Yield Index (BSBY) rate plus 2.25% (7.62% at August 31, 2023). In 2023, the maturity date was extended to June 30, 2024. Under an event of default, the interest rate will increase from the one-month BSBY rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2023 and 2022.

NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued \$13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued \$9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

Mortgage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Farnum Center entered into a \$2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are \$12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs. The funds were used for improvements on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, and is otherwise deferred until the project is sold or refinanced, or upon expiration or default of the regulatory agreement. The Organization must comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, to defer repayment of principal and interest. The note is secured by the property. A payment of \$3,522 was made in 2023 and no payments were made in 2022.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction and permanent financing on 224 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2023 and 2022.

Notes Payable

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement dated July 1, 2016 that was made between the Organization and the City of Manchester through the Community Improvement Program. The funds were used for facility upgrades on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. Annual principal payments of \$4,518 commencing October 1, 2017 can be forgiven through October 1, 2026 so long as the Organization can demonstrate the agreed-upon objectives have been achieved. On August 23, 2018, an amendment changed that the annual principal payments will be deferred from October 1, 2017 and resume October 1, 2022. The note is secured by the property.

Payroll Protection Program Loan

On April 16, 2021, Easter Seals NH entered into a promissory note for an unsecured loan in the amount of \$10,000,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provided loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest had original terms that were forgivable after the covered period as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the period. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on Easter Seals NH's business. Easter Seals NH accounted for the PPP loan in accordance with the FASB ASC Topic 470 and included the full \$10,000,000 within debt. In February 2022, Easter Seals NH received approval for full forgiveness from the SBA. Upon receiving forgiveness during the year ended August 31, 2022, Easter Seals NH recognized a gain on extinguishment of long-term debt in the accompanying 2022 consolidated statement of activities and changes in net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

11. Borrowings (Continued)

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. Effective December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 67% to LIBOR times 65.01%. Effective April 3, 2023, an amendment to this agreement was executed to change to interest rate charge from 3.62 % to 3.57% and the floating rate from LIBOR times 65.01% to Daily SOFR times 65.01%. In connection with these amendments, the organization applied certain optional expedients in relation to contract modifications provided by FASB ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* to simplify the accounting analyses for contract modifications. The swap agreement had an outstanding notional amount of \$9,451,664 and \$10,061,668 at August 31, 2023 and 2022, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement is a liability that totaled \$531,680 and \$995,184 at August 31, 2023 and 2022, respectively, \$15,663 and \$579,174 of which was current at August 31, 2023 and 2022, respectively. During the years ended August 31, 2023 and 2022, net payments required by the agreement totaled \$76,398 and \$338,761, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2023, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$166,882 and \$130,276 for the years ended August 31, 2023 and 2022, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 1 – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

Level 2 – Valuations for financial instruments traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar instruments.

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2023 and 2022.

Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

14. Fair Value of Financial Instruments (Continued)Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

At August 31, 2023 and 2022, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2023</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 780,619	\$ -	\$ -	\$ 780,619
Marketable equity securities:				
Large-cap	1,349,552	-	-	1,349,552
International	365,783	-	-	365,783
Mutual funds, open-ended:				
Short-term fixed income	10,656,322	-	-	10,656,322
Intermediate-term bond fund	3,819,947	-	-	3,819,947
High yield bond fund	36,917	-	-	36,917
Foreign bond	18,076	-	-	18,076
Government securities	7,514	-	-	7,514
Emerging markets bond	760,207	-	-	760,207
International equities	1,082,865	-	-	1,082,865
Domestic, large-cap	2,475,781	-	-	2,475,781
Domestic, small-cap	402,404	-	-	402,404
Domestic, multi alt	320,781	-	-	320,781
Real estate fund	100,553	-	-	100,553
Mutual funds, closed-ended:				
Domestic, large-cap	2,049,962	-	-	2,049,962
Domestic, mid-cap	363,413	-	-	363,413
Domestic, small-cap	161,248	-	-	161,248
Commodity	50,245	-	-	50,245
Emerging markets	5,763	-	-	5,763
International equity	13,652	-	-	13,652
Corporate and foreign bonds	-	346,373	-	346,373
Government and agency securities	-	696,259	-	696,259
	<u>\$24,821,604</u>	<u>\$1,042,632</u>	<u>\$ -</u>	<u>\$25,864,236</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

14. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 341	\$ -	\$ -	\$ 341
Marketable equity securities:				
Large-cap	97,009	-	-	97,009
Mutual funds:				
Domestic, fixed income	<u>-</u>	<u>28,893</u>	<u>-</u>	<u>28,893</u>
	<u>\$ 97,350</u>	<u>\$ 28,893</u>	<u>\$ -</u>	<u>\$ 126,243</u>
Liabilities:				
Interest rate swap agreement	<u>\$ -</u>	<u>\$ -</u>	<u>\$531,680</u>	<u>\$ 531,680</u>

2022

Assets:

Assets limited as to use and investments
at fair value:

Cash and cash equivalents	\$ 252,648	\$ -	\$ -	\$ 252,648
Marketable equity securities:				
Large-cap	1,284,778	-	-	1,284,778
International	459,321	-	-	459,321
Mutual funds, open-ended:				
Short-term fixed income	11,649,947	-	-	11,649,947
Intermediate-term bond fund	3,547,536	-	-	3,547,536
High yield bond fund	74,590	-	-	74,590
Foreign bond	19,577	-	-	19,577
Government securities	160,713	-	-	160,713
Emerging markets bond	376,551	-	-	376,551
International equities	1,290,322	-	-	1,290,322
Domestic, large-cap	1,058,579	-	-	1,058,579
Domestic, small-cap	118,360	-	-	118,360
Domestic, multi alt	300,029	-	-	300,029
Real estate fund	178,165	-	-	178,165
Mutual funds, closed-ended:				
Domestic, large-cap	2,794,158	-	-	2,794,158
Domestic, mid-cap	481,343	-	-	481,343
Domestic, small-cap	356,821	-	-	356,821
Corporate and foreign bonds	-	287,951	-	287,951
Government and agency securities	<u>-</u>	<u>621,050</u>	<u>-</u>	<u>621,050</u>
	<u>\$24,403,438</u>	<u>\$ 909,001</u>	<u>\$ -</u>	<u>\$25,312,439</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

14. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 1,568	\$ -	\$ -	\$ 1,568
Marketable equity securities:				
Large-cap	96,378	-	-	96,378
Mutual funds:				
Domestic, fixed income	<u>-</u>	<u>32,651</u>	<u>-</u>	<u>32,651</u>
	<u>\$ 97,946</u>	<u>\$ 32,651</u>	<u>\$ -</u>	<u>\$ 130,597</u>
Liabilities:				
Interest rate swap agreement	<u>\$ -</u>	<u>\$ -</u>	<u>\$995,184</u>	<u>\$ 995,184</u>

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2023 and 2022:

	<u>Interest Rate Swap</u>
Ending balance, August 31, 2021	\$(2,238,251)
Change in fair value	<u>1,243,067</u>
Ending balance, August 31, 2022	(995,184)
Change in fair value	<u>463,504</u>
Ending balance, August 31, 2023	<u>\$ (531,680)</u>

15. Champlin Place Limited Partnership

Champlin Place Limited Partnership (the Partnership) was formed in June 2022 as a limited partnership under the laws of the State of New Hampshire. The Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate an apartment complex to be constructed and located at 215 Rochester Hill Road, Rochester, New Hampshire, comprised of 65 residential apartments benefiting low to moderate-income households (the Project). The Project is currently nearing completion and is expected to be operational in January 2024. The Partnership's equity was contributed by its General Partner, Champlin Place, Inc., of which Easter Seals NH is the sole owner, and Housing New England Fund IV, a limited partner and unrelated party. The Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, Champlin Place, Inc. (wholly-owned by Easter Seals NH through April 2023 and 79% owned thereafter [see note 1])	0.01%
Limited Partner, Housing New England Fund IV (an unrelated party)	99.99%

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

15. Champlin Place Limited Partnership (Continued)

Capital Contributions

In 2022, Easter Seals NH, as the then sole owner of the General Partner, Champlin Place, Inc., has made its required capital contribution of \$1,742 as of August 31, 2022, which is recorded as investment in related entity in the accompanying 2023 consolidated statement of financial position. Champlin Place, Inc. is obligated to make additional capital contributions in the amount of \$150,478, which amounts are expected to be funded in January 2024.

Deferred Developer Fee

On June 30, 2022, Easter Seals NH entered into a Development Services Agreement for the Project, in which Easter Seals NH will earn up to \$2,272,940 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, \$250,000 was earned and recognized as other revenue by Easter Seals NH in the 2022 consolidated statement of activities and changes in net assets. The balance of the development fee will be earned on the date that the construction and development of the Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2036.

Ground Lease

On June 30, 2022, Easter Seals NH entered into a ground lease with the Partnership for the land located at 215 Rochester Hill Road, Rochester, New Hampshire, with terms of 98 years from the date of execution. The Partnership will be required to pay Easter Seals NH base rent of \$37,004 per annum, commencing on January 1, 2023, and continuing on each one-year anniversary date of the lease, payable from available cash flow, as defined in the agreement. If available cash flow is insufficient to pay the full amount of the base rent for any year, the unpaid portion will accrue interest at 3.43% per annum and be payable on a cumulative basis in the first year in which there is sufficient available cash flow or capital proceeds.

Community Development Block Grant Loan and Agreements

In 2022, the City of Rochester, New Hampshire was awarded a Community Development Block Grant by the Community Development Finance Authority. In turn, the City of Rochester, New Hampshire has granted a conditional grant of \$975,000 to Easter Seals NH, which in turn will loan the funds to the Partnership to pay for site work improvements and certain construction costs of the Project through a leasehold mortgage that was executed on June 30, 2022 between Easter Seals NH and the Partnership. The loan accrues no interest and is payable to Easter Seals NH in one lump sum 30 years from the date of the note (July 2052). In the event of default of this condition, Easter Seals NH has the right to recover all of the CDBG funds expended on the Project on behalf of the New Hampshire Community Development Loan Fund. The amount of CDBG funds subject to recovery may decrease over the twenty-year period at a rate negotiated between the City of Rochester and Easter Seals NH and approved by the Community Development Finance Authority. Also as defined in the leasehold mortgage, if the Partnership performs its obligations as defined in the agreement, then repayment of the leasehold mortgage will become void, therefore requiring no repayment by the Partnership to Easter Seals NH. Because of that provision, in 2023 Easter Seals NH recognized offsetting assets and liabilities related to the \$975,000 in funding received from the City of Rochester, New Hampshire and subsequent loan to the Partnership when cash flow associated with the grant and leasehold mortgage is expected.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

15. Champlin Place Limited Partnership (Continued)

Sponsor Loan and Terms

On June 30, 2022, in order to provide additional funding to the Partnership for upcoming site work and construction costs, Easter Seals NH entered into a \$563,607 loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at August 31, 2023, \$8,000 had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to Easter Seals NH on June 30, 2052. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged.

Reimbursement Agreements

On June 30, 2022, Easter Seals NH entered into a Reimbursement Agreement with the Partnership to reimburse Easter Seals NH for all predevelopment expenses incurred by the Project that were paid by Easter Seals NH. The Partnership acknowledged and agreed that the Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Partnership's construction loan for the Project, which was July 13, 2022. At August 31, 2023, Easter Seals NH was owed \$1,818,919 and \$394,316, respectively, by the Partnership, which amount is recorded within accounts receivable from related entity in the accompanying consolidated statements of financial position. The entire amount due at August 31, 2023 was paid subsequent to year end.

Further, Easter Seals NH will be paid certain amounts under a Partnership Administration Agreement, dated as of June 30, 2022 between Easter Seals NH and the Partnership, whereby Easter Seals NH will provide various administrative services in exchange for fees of \$4,875 per year beginning in 2023, increasing 3% annually beginning January 1, 2024. The administration fee is payable solely if cash flow is available and otherwise the unpaid portion is accrued and payable on a cumulative basis in the first year in which there are sufficient cash flows. No amounts were paid under this agreement in 2023.

Right of Refusal and Option Agreement

Through a Right of Refusal and Option Agreement dated June 30, 2022, the Partnership granted to Easter Seals NH certain rights of first refusal and options to purchase the Project, which, if elected, would include the 99.99% interest in the Project held by Housing New England Fund IV. As a result, Easter Seals NH has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 24-months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2023 and 2022

15. Champlin Place Limited Partnership (Continued)

Through a Right of Refusal and Opinion Agreement dated June 30, 2022, Housing New England Fund IV has the option to give written notice to Champlin Place, Inc. at any time following the end of the Credit Period, as defined, to require Champlin Place, Inc. to purchase the interest of Housing New England Fund IV for a price equal to the sum of: (i) \$100, (ii) the amount of any federal, state or local tax liability required to be paid (including, without limitation, any real estate transfer or franchise taxes), (iii) any costs incurred by Housing New England Fund IV in connection with the transfer of its interest, and (iv) all amounts then due and owing to Housing New England Fund IV or its affiliates under the agreement. Upon receipt of such written notice of the put option, Champlin Place, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these consolidated financial statements, the put option was not eligible to be exercised by Housing New England Fund IV, and it is expected that the Credit Period will extend through December 31, 2034.

Guaranty Agreement

On June 30, 2022, Easter Seals NH unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and Housing New England Fund IV. Easter Seals NH's liability is generally limited and shall not exceed \$402,000 in the aggregate, and the guaranty terminates upon the later of the 60th month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then Easter Seals NH's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH's performance under the guaranty agreement.

16. Commitments and Contingencies

Construction Commitments

Easter Seals NH has a committed construction contract totaling approximately \$684,000 at August 31, 2023. A member of the Board of Directors is an executive at the construction company. In September 2023, Easter Seals entered into a committed construction contract totaling approximately \$9,093,000 with an unrelated construction company. There were no committed construction contracts at August 31, 2022.

Contingencies

On September 18, 2020, the *Crime Victims' Rights Enhancement Act of 2020* (Act) was signed into law by the governor of New Hampshire, effectively removing the statute of limitations for filing specified claims in New Hampshire. Over the past year, Easter Seals NH has experienced an increase in notices of potential claims against it which fall under the provisions of the Act. Management of Easter Seals NH has identified insurance policies that they believe will cover any exposure and is working with legal counsel to appropriately respond to claims as they arise. No amounts have been provided in these consolidated financial statements relative to this matter.

OTHER FINANCIAL INFORMATION

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2023

ASSETS

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Current assets:						
Cash and cash equivalents	\$ 8,198,636	\$ 500	\$ 18,945	\$ -	\$ -	\$ 8,218,081
Restricted cash	99,784	-	-	-	-	99,784
Short-term investments, at fair value	10,230,068	-	-	-	-	10,230,068
Accounts receivable from affiliates	-	8,602,727	791,071	-	(9,393,798)	-
Accounts receivable from related entity	1,818,919	-	-	-	-	1,818,919
Program and other accounts receivable	12,259,802	1,247,014	885,686	-	-	14,392,502
Contributions receivable, net	127,893	1,013	13	-	-	128,919
Prepaid expenses and other current assets	<u>1,374,153</u>	<u>7,355</u>	<u>23,176</u>	<u>-</u>	<u>-</u>	<u>1,404,684</u>
Total current assets	34,109,255	9,858,609	1,718,891	-	(9,393,798)	36,292,957
Assets limited as to use	1,967,140	5,148	-	-	-	1,972,288
Investments, at fair value	12,898,371	763,509	-	-	-	13,661,880
Investment in related entity	1,742	-	-	-	-	1,742
Other assets	327,763	-	-	-	-	327,763
Intangible assets	736,658	-	-	-	-	736,658
Operating lease right-of-use assets	1,554,452	515,540	581,839	-	-	2,651,831
Fixed assets, net	<u>23,185,728</u>	<u>5,313,522</u>	<u>77,087</u>	<u>-</u>	<u>-</u>	<u>28,576,337</u>
	<u>\$74,781,109</u>	<u>\$16,456,328</u>	<u>\$2,377,817</u>	<u>\$ -</u>	<u>\$(9,393,798)</u>	<u>\$84,221,456</u>

LIABILITIES AND NET ASSETS

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Current liabilities:						
Accounts payable	\$ 5,126,679	\$ -	\$ -	\$ -	\$ -	\$ 5,126,679
Accrued expenses	6,339,691	94,448	812	-	-	6,434,951
Accounts payable to affiliates	9,393,798	-	-	-	(9,393,798)	-
Deferred revenue	2,536,453	-	1,521	-	-	2,537,974
Current portion of operating lease liabilities	556,577	113,485	235,544	-	-	905,606
Current portion of interest rate swap agreement	15,663	-	-	-	-	15,663
Current portion of long-term debt	<u>903,137</u>	<u>118,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021,877</u>
Total current liabilities	24,871,998	326,673	237,877	-	(9,393,798)	16,042,750
Other liabilities	2,207,832	5,148	-	-	-	2,212,980
Interest rate swap agreement, less current portion	516,017	-	-	-	-	516,017
Operating lease liabilities, less current portion	1,012,438	408,330	352,181	-	-	1,772,949
Long-term debt, less current portion, net	<u>12,912,760</u>	<u>3,930,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,843,611</u>
Total liabilities	41,521,045	4,671,002	590,058	-	(9,393,798)	37,388,307
Net assets:						
Without donor restrictions	27,803,279	11,194,460	1,784,632	-	-	40,782,371
With donor restrictions	<u>5,456,785</u>	<u>590,866</u>	<u>3,127</u>	<u>-</u>	<u>-</u>	<u>6,050,778</u>
Total net assets	<u>33,260,064</u>	<u>11,785,326</u>	<u>1,787,759</u>	<u>-</u>	<u>-</u>	<u>46,833,149</u>
	<u>\$74,781,109</u>	<u>\$16,456,328</u>	<u>\$2,377,817</u>	<u>\$ -</u>	<u>\$(9,393,798)</u>	<u>\$84,221,456</u>

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2022

ASSETS

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Current assets:						
Cash and cash equivalents	\$14,819,630	\$ 520	\$ 17,611	\$ -	\$ -	\$14,837,761
Restricted cash	79,819	-	-	-	-	79,819
Short-term investments, at fair value	10,055,639	-	-	-	-	10,055,639
Accounts receivable from affiliates	-	9,187,000	573,894	-	(9,760,894)	-
Accounts receivable from related entity	394,316	-	-	-	-	394,316
Program and other accounts receivable	8,063,145	941,833	743,663	-	-	9,748,641
Contributions receivable, net	171,994	259	-	-	-	172,253
Prepaid expenses and other current assets	<u>892,299</u>	<u>2,070</u>	<u>13,540</u>	<u>-</u>	<u>-</u>	<u>907,909</u>
Total current assets	34,476,842	10,131,682	1,348,708	-	(9,760,894)	36,196,338
Assets limited as to use	1,834,925	2,520	-	-	-	1,837,445
Investments, at fair value	12,622,311	797,044	-	-	-	13,419,355
Investment in related entity	1,742	-	-	-	-	1,742
Other assets	349,154	-	-	-	-	349,154
Fixed assets, net	<u>18,914,210</u>	<u>8,214,080</u>	<u>87,953</u>	<u>-</u>	<u>-</u>	<u>27,216,243</u>
	<u>\$68,199,184</u>	<u>\$19,145,326</u>	<u>\$1,436,661</u>	<u>\$ -</u>	<u>\$(9,760,894)</u>	<u>\$79,020,277</u>

LIABILITIES AND NET ASSETS

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Current liabilities:						
Accounts payable	\$ 2,538,018	\$ -	\$ -	-	\$ -	\$ 2,538,018
Accrued expenses	6,381,470	69,089	-	-	-	6,450,559
Accounts payable to affiliates	9,760,894	-	-	-	(9,760,894)	-
Deferred revenue	4,055,463	527,793	15,389	-	-	4,598,645
Current portion of interest rate swap agreement	579,174	-	-	-	-	579,174
Current portion of long-term debt	<u>901,994</u>	<u>114,968</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,962</u>
Total current liabilities	24,217,013	711,850	15,389	-	(9,760,894)	15,183,358
Other liabilities	2,127,802	2,520	-	-	-	2,130,322
Interest rate swap agreement, less current portion	416,010	-	-	-	-	416,010
Long-term debt, less current portion, net	<u>11,817,107</u>	<u>6,043,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,861,006</u>
Total liabilities	38,577,932	6,758,269	15,389	-	(9,760,894)	35,590,696
Net assets:						
Without donor restrictions	24,296,543	11,786,295	1,368,028	-	-	37,450,866
With donor restrictions	<u>5,324,709</u>	<u>600,762</u>	<u>53,244</u>	<u>-</u>	<u>-</u>	<u>5,978,715</u>
Total net assets	<u>29,621,252</u>	<u>12,387,057</u>	<u>1,421,272</u>	<u>-</u>	<u>-</u>	<u>43,429,581</u>
	<u>\$68,199,184</u>	<u>\$19,145,326</u>	<u>\$1,436,661</u>	<u>\$ -</u>	<u>\$(9,760,894)</u>	<u>\$79,020,277</u>

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2023

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Public support and revenue:						
Public support:						
Contributions, net	\$ 845,518	\$ 36,048	\$ 45,308	\$ -	\$ -	\$ 926,874
Special events, net	852,246	32,403	32,435	-	-	917,084
Annual campaigns, net	303,914	63,177	4,226	-	-	371,317
Bequests	<u>141,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,913</u>
Total public support	2,143,591	131,628	81,969	-	-	2,357,188
Revenue:						
Fees and tuition	59,290,826	5,813,319	7,460,477	-	(50,261)	72,514,361
Grants	28,567,311	4,537,713	534,090	-	-	33,639,114
Gain on extinguishment of debt	750,000	-	-	-	-	750,000
Dividend and interest income	1,464,806	34,433	-	-	-	1,499,239
Rental income	28,892	-	-	-	-	28,892
Intercompany revenue	1,856,432	-	-	-	(1,856,432)	-
Other	<u>134,801</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,805</u>
Total revenue	<u>92,093,068</u>	<u>10,385,469</u>	<u>7,994,567</u>	<u>-</u>	<u>(1,906,693)</u>	<u>108,566,411</u>
Total public support and revenue	94,236,659	10,517,097	8,076,536	-	(1,906,693)	110,923,599
Operating expenses:						
Program services:						
Public health education	18,834	-	-	-	-	18,834
Professional education	147,597	-	-	-	-	147,597
Direct services	<u>77,804,329</u>	<u>9,985,452</u>	<u>6,821,585</u>	<u>-</u>	<u>(50,261)</u>	<u>94,561,105</u>
Total program services	77,970,760	9,985,452	6,821,585	-	(50,261)	94,727,536

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Supporting services:						
Management and general	\$10,704,871	\$ 1,096,826	\$ 760,752	\$ -	\$ (1,856,432)	\$ 10,706,017
Fundraising	<u>2,213,847</u>	<u>25,441</u>	<u>127,712</u>	<u>-</u>	<u>-</u>	<u>2,367,000</u>
Total supporting services	<u>12,918,718</u>	<u>1,122,267</u>	<u>888,464</u>	<u>-</u>	<u>(1,856,432)</u>	<u>13,073,017</u>
Total functional expenses	90,889,478	11,107,719	7,710,049	-	(1,906,693)	107,800,553
Support of National programs	<u>166,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,882</u>
Total operating expenses	<u>91,056,360</u>	<u>11,107,719</u>	<u>7,710,049</u>	<u>-</u>	<u>(1,906,693)</u>	<u>107,967,435</u>
Increase (decrease) in net assets from operations	3,180,299	(590,622)	366,487	-	-	2,956,164
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	463,504	-	-	-	-	463,504
Net unrealized and realized gains on investments, net	(11,715)	(11,109)	-	-	-	(22,824)
Decrease in fair value of beneficial interest in trust held by others	(4,353)	-	-	-	-	(4,353)
Loss on sales and disposals of fixed assets	<u>11,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,077</u>
	<u>458,513</u>	<u>(11,109)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>447,404</u>
Total increase (decrease) in net assets	3,638,812	(601,731)	366,487	-	-	3,403,568
Net assets (deficit) at beginning of year	<u>29,621,252</u>	<u>12,387,057</u>	<u>1,421,272</u>	<u>-</u>	<u>-</u>	<u>43,429,581</u>
Net assets (deficit) at end of year	<u>\$33,260,064</u>	<u>\$11,785,326</u>	<u>\$1,787,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,833,149</u>

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Public support and revenue:						
Public support:						
Contributions, net	\$ 1,014,261	\$ 87,404	\$ 28,492	\$ 3,570	\$ -	\$ 1,133,727
Special events, net	1,951,633	29,142	(327)	(5,129)	-	1,975,319
Annual campaigns, net	242,613	1,555	4,404	454	-	249,026
Bequests	<u>4,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,160</u>
Total public support	3,212,667	118,101	32,569	(1,105)	-	3,362,232
Revenue:						
Fees and tuition	49,164,160	5,951,665	6,796,612	65,805	(63,622)	61,914,620
Grants	27,738,493	3,175,912	571,852	143,893	-	31,630,150
Gain on extinguishment of debt	5,531,044	3,595,084	51,164	72,708	-	9,250,000
Dividend and interest income	814,161	32,880	-	116	-	847,157
Rental income	31,762	-	-	-	-	31,762
Intercompany revenue	1,860,214	-	-	-	(1,860,214)	-
Other	<u>391,445</u>	<u>390</u>	<u>2,817</u>	<u>-</u>	<u>-</u>	<u>394,652</u>
Total revenue	<u>85,531,279</u>	<u>12,755,931</u>	<u>7,422,445</u>	<u>282,522</u>	<u>(1,923,836)</u>	<u>104,068,341</u>
Total public support and revenue	88,743,946	12,874,032	7,455,014	281,417	(1,923,836)	107,430,573
Operating expenses:						
Program services:						
Public health education	26,267	-	-	-	-	26,267
Professional education	160,997	-	-	-	-	160,997
Direct services	<u>67,751,508</u>	<u>10,563,928</u>	<u>6,752,825</u>	<u>264,512</u>	<u>(85,132)</u>	<u>85,247,641</u>
Total program services	67,938,772	10,563,928	6,752,825	264,512	(85,132)	85,434,905

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Supporting services:						
Management and general	\$ 9,484,776	\$ 1,105,551	\$ 710,875	\$ 30,713	\$(1,838,704)	\$ 9,493,211
Fundraising	<u>2,053,912</u>	<u>24,250</u>	<u>51,860</u>	<u>24,577</u>	<u>-</u>	<u>2,154,599</u>
Total supporting services	<u>11,538,688</u>	<u>1,129,801</u>	<u>762,735</u>	<u>55,290</u>	<u>(1,838,704)</u>	<u>11,647,810</u>
Total functional expenses	79,477,460	11,693,729	7,515,560	319,802	(1,923,836)	97,082,715
Support of National programs	<u>130,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,276</u>
Total operating expenses	<u>79,607,736</u>	<u>11,693,729</u>	<u>7,515,560</u>	<u>319,802</u>	<u>(1,923,836)</u>	<u>97,212,991</u>
Increase (decrease) in net assets from operations	9,136,210	1,180,303	(60,546)	(38,385)	-	10,217,582
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	1,243,067	-	-	-	-	1,243,067
Net unrealized and realized losses on investments, net	(3,081,646)	(163,551)	-	(1,035)	-	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	11,278	-	-	-	-	11,278
Loss on sales, disposal and impairment of fixed assets	<u>(55,771)</u>	<u>(1,881,569)</u>	<u>(2,604)</u>	<u>(1,151)</u>	<u>-</u>	<u>(1,941,095)</u>
	<u>(1,883,072)</u>	<u>(2,045,120)</u>	<u>(2,604)</u>	<u>(2,186)</u>	<u>-</u>	<u>(3,932,982)</u>
Total increase (decrease) in net assets before effects of dissolution of affiliate	7,253,138	(864,817)	(63,150)	(40,571)	-	6,284,600
Dissolution of an affiliate	<u>(3,934,851)</u>	<u>-</u>	<u>(2,861)</u>	<u>3,937,712</u>	<u>-</u>	<u>-</u>
Total increase (decrease) in net assets	3,318,287	(864,817)	(66,011)	3,897,141	-	6,284,600
Net assets (deficit) at beginning of year	<u>26,302,965</u>	<u>13,251,874</u>	<u>1,487,283</u>	<u>(3,897,141)</u>	<u>-</u>	<u>37,144,981</u>
Net assets at end of year	<u>\$29,621,252</u>	<u>\$12,387,057</u>	<u>\$1,421,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,429,581</u>

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2023

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Salaries and related expenses	\$66,392,788	\$ 7,358,091	\$6,006,342	\$ -	\$ -	\$ 79,757,221
Professional fees	11,560,471	2,113,838	830,368	-	(1,856,432)	12,648,245
Supplies	1,736,449	450,352	42,655	-	-	2,229,456
Telephone	607,196	79,626	76,852	-	-	763,674
Postage and shipping	39,002	889	24,532	-	-	64,423
Occupancy	2,727,997	453,018	317,250	-	-	3,498,265
Outside printing, artwork and media	37,877	-	13,089	-	-	50,966
Travel	1,562,364	17,453	193,104	-	(14,221)	1,758,700
Conventions and meetings	174,310	114,459	8,164	-	-	296,933
Specific assistance to individuals	1,533,890	8,451	47,994	-	(36,040)	1,554,295
Dues and subscriptions	48,344	856	319	-	-	49,519
Minor equipment purchases and equipment rentals	242,674	24,460	13,716	-	-	280,850
Ads, fees and miscellaneous	1,033,220	71,759	102,255	-	-	1,207,234
Interest	644,467	146,371	-	-	-	790,838
Depreciation and amortization	1,573,429	268,096	33,409	-	-	1,874,934
Grant expense	975,000	-	-	-	-	975,000
	<u>\$90,889,478</u>	<u>\$11,107,719</u>	<u>\$7,710,049</u>	<u>\$ -</u>	<u>\$(1,906,693)</u>	<u>\$ 107,800,553</u>

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Eliminations</u>	<u>Total</u>
Salaries and related expenses	\$59,016,148	\$ 7,909,493	\$6,054,385	\$164,839	\$ -	\$73,144,865
Professional fees	9,956,300	1,828,032	772,153	47,970	(1,838,704)	10,765,751
Supplies	1,402,773	435,168	29,343	507	-	1,867,791
Telephone	555,548	95,972	74,650	6,333	-	732,503
Postage and shipping	44,949	1,615	14,919	-	-	61,483
Occupancy	2,055,257	522,398	293,049	14,515	-	2,885,219
Outside printing, artwork and media	47,301	-	399	-	-	47,700
Travel	1,419,777	35,458	143,244	2,657	(46,054)	1,555,082
Conventions and meetings	116,866	44,568	3,625	15	-	165,074
Specific assistance to individuals	1,681,563	12,718	50,891	80,759	(39,078)	1,786,853
Dues and subscriptions	31,475	(2,275)	135	-	-	29,335
Minor equipment purchases and equipment rentals	228,853	18,230	3,334	1,255	-	251,672
Ads, fees and miscellaneous	885,403	78,016	41,875	104	-	1,005,398
Interest	562,621	217,532	-	-	-	780,153
Depreciation and amortization	<u>1,472,626</u>	<u>496,804</u>	<u>33,558</u>	<u>848</u>	<u>-</u>	<u>2,003,836</u>
	<u>\$79,477,460</u>	<u>\$11,693,729</u>	<u>\$7,515,560</u>	<u>\$319,802</u>	<u>\$(1,923,836)</u>	<u>\$97,082,715</u>

* Includes Champlin Place, Inc.



2024 Board of Directors

Chairman

Bryan Bouchard

Past Chairman

Andrew MacWilliam

Vice Chairman

Thomas Sullivan

Treasurer

Paul Voegelin

Secretary & General Counsel

Bradford Cook

Gregory Baxter, MD

Matthew Boucher

Rick Courtemanche

Eddie Edwards

Ryan Fox

Linda James

William Lambrukos

Susan Martore-Baker

Tracey Pelton

Richard Rawlings

Nathan Saller

Sanjeev Srinivasan

Tim Wade

Rob Wiczorek

Laurie J. Duff

HIGHLIGHTS OF QUALIFICATIONS

- *Thirty-five years of experience in working with the older adult population*
- *Innovative, quick learner; proven ability to adapt to challenging situations*
- *Business acumen with background in the health care industry*
- *Exceptional problem-solving abilities; seasoned communication skills*
- *Strong and flexible management style*

PROFESSIONAL EXPERIENCE

Management and Program Coordination

- Responsible for 200 staff/operations for service to 1300 clients annually.
- Successfully managed \$6 million in departmental budgets.
- Managed all program operations and processes.
- Developed and facilitated support and education groups.
- Managed community relations operations, including program and market assessment, service development and community visibility.
- Coordinated and implemented administrative systems incorporating quality improvement techniques and outcomes data.

Marketing and Planning/Business Assessment

- Designed and implemented client experience survey system for analysis and system improvement.
- Coordinated and implemented startup operations.
- Analyzed demographic data and researched market conditions/projections to establish optimal marketing activities.
- Conducted needs assessment of potential inpatient and outpatient services incorporating demographic and market share data, competition, profitability and growth opportunities.

Public Relations, Communication, Media

- Liaison to patients, families, staff, physicians, media and community.
- Created and designed various collateral and media efforts.
- Grant acquisition, implementation and management.
- Organized and implemented facility special events and fund-raisers.
- Developed and maintained public image of health care facility, geropsychiatric program and older adult programs.
- Presenter of programs related to older adult topics.

Laurie J. Duff

EMPLOYMENT HISTORY

2012-present	Director of Senior Services	Easter Seals NH
2012-2018	Project Director, Seniors Count	Easter Seals NH
2010-2012	Director of Caring Companions	Easter Seals NH
2002-2010	Project Director, Special Projects	Easter Seals NH
1997-2002	Director of Adult Day Services	Easter Seals NH
1995-1997	Coord. of Community Development	Easter Seals NH
1992-1995	Director of Community Relations	Horizon Mental Health
1990-1992	Director of Social Services	Villa Crest Center
1988-1990	Director of Social Work Services	McKerley Health Center

EDUCATION

M.B.A., NH College Graduate School of Business, High Honors, 1996
Advanced Graduate Certificate- Health Care Administration,
NH College School of Business, Honors, 1996
Bachelor of Social Work, Baylor University, Honors, 1988

FORMER/CURRENT LEADERSHIP APPOINTMENTS

State Commission on Aging, Governor Appt., Vice Chair
Legislative Sub Committee, Alzheimer's Board Member
Center on Aging and Community Living, Advisory Board Member
Alliance for Healthy Aging, Sub Committee Member, Facilitator/Trainer
NH Adult Day Services Association, President
NH Senior Companions, Advisory Council
Service Link Advisory Board Member
Veteran Community Partnership, Board Member
Manchester Regional Area Committee on Aging, Secretary
Rockingham VNA & Hospice, Executive Vice President/Board of Directors
Rockingham County Advisory Committee on Aging, Secretary
NH Caregiver Support Group Facilitator
NH Health Care Association, Public Affairs, Chairperson
NH Alzheimer's Association, Public Relations Committee
NH Alzheimer's Association, State Plan Sub Committee
NH Legislative Committee on Alzheimer's Disease
The Inn at Deerfield, Board of Directors

MARY FRANCES SCHOENLEY

EXPERIENCE

Center Manager – Servicelink: supervisor staff responsible for providing specific work functions under a State contract to include information and referral for long term support services; Medicare assistance, caregiver grant program; home and community/long term care Medicaid assistance. Responsibility to maintain fiscal program expenditure.

Long Term Support Counselor/Caregiver Specialist: provide options counseling to individuals and families. Submit required reports. Manage Caregiver Grant program for Hillsborough County. Assess caregiver needs, allocate money under grant requirements. Run care giver support group. Submit required reports on programs as required

1/2011-6/2011: Easter Seals (Seniors Count)

Program Manager: maintain Administration on Aging Grant project to assist frail elders in community including submittal of required semi-annual reports. Manage Mary Gale Flex fund Program providing emergency monies to qualified females.

11/10 to 1/2011: Easter Seals (Seniors Count)

Seniors Count Liaison/Long Term Support Counselor: maintain an ongoing link with the frail elderly in the community through advocacy and support.

6/10 – 11/10: Easter Seals (ServiceLink)

Long Term Support Counselor: Provide options counseling to elderly and disabled adults and family members relating to current situations and long term care solutions.

9/05 – to 1/2011: Target (Bedford and Salem NH stores)

Human Resources/Cash office/Guest Services/Comparative Shopper: Assisted HR executive in maintaining human resources department including scheduling, payroll, employment screening of applications, interviews, orientation and completion of all required forms for hiring. Data management in compliance with NH Labor Department Regulations and Target policies. Cash office accounting. Provided guests assistance with purchases, returns, concerns and complaints following Target policies. Assisted Target departments including pricing, presentation and logistics(flow), Maintained HR Department as necessary when assigned Executive was unavailable.

12/2003 – 8/2005: Green briar Terrace Healthcare

Director – Social Service Department: Managed Social Service Department for a 300 bed facility. Responsibilities included supervision, directing social service activities, staffing and department planning and budgeting. Provided auditing and reporting resource in support of Performance Improvement initiatives; Scheduled and coordinated monthly Care Plan meetings with interdisciplinary team, residents, and family members; acted as internal resident advocate. Assist with outreach and community service coordination for rehabilitative patients upon discharge. Maintain an active social service caseload from 80 to 240 residents dependent upon staffing availability.

12/2001-12/2003: BAE Systems

Data Manager: Responsible for maintaining internal and deliverable documentation for five projects within a major Department of Defense program environment. Prepared and maintained document delivery schedules and administered data review processes through in-depth editing of documents to ensure compliance with contractual requirements. Maintained electronic databases, shared areas, and data file repositories. Interfaced directly with Government customer representatives and provided routine status and process briefings as required. (Top Secret Security Clearance)

10/1991 – 11/2001: NH Department of Health and Human Services – Manchester District Office:

Social Worker/ Assessment Supervisor Facilitated and managed implementation of Federal programs by providing direct client/family support through home visits and/or phone calls. Coordinated and arranged in-home community services through case plans. Monitored Provider services and performed quality review of community services. Investigated Protective incident reports in accordance with program guidelines. Supervised 6 assessment workers. Assigned cases; performed annual personnel reviews; reviewed required case documentation, provided documentation/case status reports. Maintained group budget and monitored expenditures. Managed on-going caseloads for clients of DCYF.

EDUCATION

Master of Business Administration Rivier College, January 2002 (Health Administration)

Bachelor of Arts (Psychology), University of New Hampshire, 1977

Post Bachelors Certificate Program courses (Health Administration/Planning), University of New Hampshire, 1986-88

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Easterseals New Hampshire, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Laurie Duff	Director of Senior Services	\$0.00	\$87,776.00
Mary Schoenley	SLRC Manager	\$65,395.20	\$65,395.20
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00

Subject: RFA-2024-DLTS-03-ADRCS-04 Aging and Disability Resource Center Services

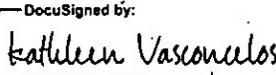
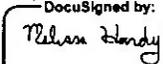
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Grafton County Senior Citizens Council, Inc.		1.4 Contractor Address 10 Campbell Street, P.O. Box 433 Lebanon, NH 03766	
1.5 Contractor Phone Number 603-448-4897	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$786,010
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/30/2024		1.12 Name and Title of Contractor Signatory Kathleen Vasconcelos Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 6/3/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable). G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary; and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available in Grafton county.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system for

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accountability, monitoring and reporting of system quality, access, and cost.

1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.

1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.

1.6. Administrative Requirements

1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.

1.6.2. The Contractor must:

1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.

1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.

1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.

1.6.2.4. Provide home or community visits as needed.

1.6.3. The Contractor must occupy an independent office space that, at a minimum:

1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;

1.6.3.2. Meets all applicable state and local building rules and ordinances;

1.6.3.3. Has sufficient space that includes, but is not limited to:

1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;

1.6.3.3.2. Has barrier-free/handicap access;

1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:

1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- Family Assistance (BFA), or other Department staff; and
- 1.6.3.3.2. The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
- 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
- 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
- 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
- 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
- 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
- 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
- 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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- 1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region; which includes, but is not limited to:
 - 1.6.5.2.1. Scheduling meetings;
 - 1.6.5.2.2. Inviting participants;
 - 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
 - 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
 - 1.6.5.2.5. Recording minutes from each meeting; and
 - 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.
- 1.8.1.3. Subsidized housing sites.

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- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.
- 1.9. **Training**
 - 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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- 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. **Information & Referral (I&R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I+R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.
 - 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
 - 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. **Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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- 1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.
- 1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.
- 1.12. **Family Caregiver Support Program Services**
 - 1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.
 - 1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.
 - 1.12.3. The Contractor must ensure:
 - 1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or
 - 1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.
 - 1.12.4. The Contractor must:
 - 1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or
 - 1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.
 - 1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:
 - 1.12.5.1. Care Companion (within Trualta);
 - 1.12.5.2. Peer support; or
 - 1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one

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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
- 1.14.3.2. Outreach and education via a booth or exhibit at an event.
- 1.14.3.3. An enrollment event.
- 1.14.3.4. An interactive web presentation.

1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:

- 1.14.4.1. Town offices.
- 1.14.4.2. Housing sites.
- 1.14.4.3. Home health agencies.
- 1.14.4.4. Faith-based Communities and parish nurses.
- 1.14.4.5. Public libraries.
- 1.14.4.6. Fuel assistance agencies.
- 1.14.4.7. Hospital public affairs managers.
- 1.14.4.8. Pharmacies.
- 1.14.4.9. Medical practices.
- 1.14.4.10. Other Community Partners.

1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).

1.15. Veteran Directed Care (VDC)

1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.

1.15.2. The Contractor must collaborate with and accept referrals from:

- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Staffing

1.16.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>

1.16.2. The Contractor must provide staff for each ADRC location, as follows:

- 1.16.2.1. One (1) full-time equivalent (FTE) center manager; and^{bs}

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- 1.16.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
- 1.16.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.16.4. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.17. The Contractor must effectively advertise, promote, and conduct SHIP, MIPPA, and/or SMP educational outreach and/or enrollment event activities at a minimum of one (1) time per month.
- 1.18. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.5.1. Expenditures and expenses for outreach activities; and
 - 2.5.2. Average annual income of caregivers including, but not limited to, those who:

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- 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.
 - 2.5.2.4. Receive counseling.
 - 2.5.2.5. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
- 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks
- 2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 2.9. Confidential Data
- 2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor

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ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 2.10.1.1. How PII is gathered and stored;
- 2.10.1.2. Who will have access to PII;
- 2.10.1.3. How PII will be used in the system;
- 2.10.1.4. How individual consent will be achieved and revoked; and
- 2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement must:

- 2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they

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access or attempt to access information without having the express authority of the Department to do so;

- 2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.11.1.9. Agree when utilizing the Department's email system:
 - 2.11.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services**

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delete this electronic message and any attachments from your system. Thank you for your cooperation.”

2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

2.11.2. Workspace Requirement

2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

2.12. Contract End-of-Life Transition Services

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2.12.1. General Requirements

- 2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient". Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
- 2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
- 2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information

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Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

2.12.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.12.2. **Completion of Transition Services**

2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.12.3. **Disagreement over Transition Services Results**

2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. **Website and Social Media**

2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

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2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities

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**New Hampshire Department of Health and Human Services
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and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

4.3.2. All materials produced or purchased under the Agreement must have

**New Hampshire Department of Health and Human Services
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prior approval from the Department before printing, production, distribution or use.

4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 4.3.3.1. Brochures.
- 4.3.3.2. Resource directories.
- 4.3.3.3. Protocols or guidelines.
- 4.3.3.4. Posters.
- 4.3.3.5. Reports.

4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

5.1. The Contractor must keep records that include, but are not limited to:

5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original

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**New Hampshire Department of Health and Human Services
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evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
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EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 45.36% Federal funds.
 - 1.1.1. 8.21%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 5.10%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 20.86%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 19.09%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 46.74% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN# 93.778, MEDICAID.
 - 1.2. 54.64% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.

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- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
- 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:
- Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
- 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
- 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

**New Hampshire Department of Health and Human Services
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EXHIBIT C**

- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services Contractor Name: <i>Grafton County Senior Citizens Council, Inc.</i> Budget Request for: <i>ADRCS for Grafton County</i> Budget Period: <i>7/1/24-6/30/26</i> Indirect Cost Rate (if applicable) <i>9.4%</i>		
Line Item	Program Cost - Funded by DHHS - SFY 24	Program Cost - Funded by DHHS - SFY 25
1. Salary & Wages	\$276,535	\$276,535
2. Fringe Benefits	\$46,618	\$47,895
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$2,000	\$2,000
6. Travel	\$4,288	\$2,863
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
<i>Other - Occupancy</i>	\$20,811	\$20,811
<i>Other - Equipment: Repair and Maintenance</i>	\$1,800	\$1,800
<i>Other - Telephone</i>	\$4,500	\$4,500
<i>Other - Postage</i>	\$2,800	\$2,800
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$359,352	\$359,204
Total Indirect Costs	\$33,653	\$33,801
Subtotals	\$393,005	\$393,005
TOTAL		\$786,010

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Contractor Initials:

Date: 5/30/2024

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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Exhibit D
Federal Requirements

Contractor's Initials EMV
Date 5/30/2024

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

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SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

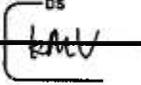
The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);.
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants.
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: HXEMA9BLNZU8
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 X NO YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Contractor Name: Grafton County Senior Citizens Council, Inc.

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Date:

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director

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Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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8. **Open Wireless Networks.** End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. **Remote User Communication.** If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. **SSH File Transfer Protocol (SFTP),** also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. **Wireless Devices.** If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems; the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



New Hampshire Department of Health and Human

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity." The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not

Exhibit F

Business Associate Agreement

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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

Exhibit F

Business Associate Agreement
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New Hampshire Department of Health and Human

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in

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Business Associate Agreement

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

Exhibit F

Business Associate Agreement

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Grafton County Senior Citizens Council, Inc.

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1232A24040DF40C

DocuSigned by: Kathleen Vasconcelos 0636308061264FF

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

kathleen vasconcelos

Name of Authorized Representative

Name of Authorized Representative

Director, DLTS

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/3/2024

5/30/2024

Date

Date

Exhibit F

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OS KLV

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65677

Certificate Number: 0006656542



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, DEAN CASHMAN, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of SUNNYSIDE COUNTY SENIOR CITIZENS COUNCIL INC.
(Corporation/LLC Name) (GCSCC)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on JULY 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

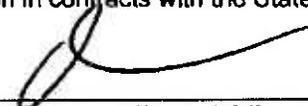
VOTED: That KATHLEEN VASCONCELOS, EXECUTIVE DIRECTOR (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of GCSCC to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/29/2024



Signature of Elected Officer
Name: DEAN CASHMAN
Title: TREASURER



Mission Statement

GCSCC's purpose is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities.

**GRAFTON COUNTY SENIOR
CITIZENS COUNCIL, INC.**

FINANCIAL STATEMENTS
September 30, 2022 and 2021

SINGLE AUDIT REPORTS
September 30, 2022

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Opinion

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grafton County Senior Citizens Council, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grafton County Senior Citizens Council, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grafton County Senior Citizens Council, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2023, on our consideration of Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 23, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2022 With Comparative Totals for September 30, 2021
 See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
CURRENT ASSETS				
Cash and cash equivalents	\$ 701,188	\$ 103,853	\$ 805,041	\$ 587,610
Investments	263,164	-	263,164	310,918
Accounts receivable	18,398	10,803	29,201	18,413
Grants receivable	262,009	36,188	298,197	274,199
Inventories	25,415	-	25,415	19,763
Prepaid expenses	12,528	-	12,528	19,708
	<u>1,282,702</u>	<u>150,844</u>	<u>1,433,546</u>	<u>1,230,611</u>
LAND, BUILDING AND EQUIPMENT, at cost				
Land	39,012	-	39,012	39,012
Buildings and improvements	3,318,627	-	3,318,627	3,261,668
Equipment	253,060	-	253,060	244,761
Vehicles	967,846	-	967,846	898,055
	<u>4,578,545</u>	<u>-</u>	<u>4,578,545</u>	<u>4,443,496</u>
Accumulated depreciation	<u>(2,417,107)</u>	<u>-</u>	<u>(2,417,107)</u>	<u>(2,226,364)</u>
	<u>2,161,438</u>	<u>-</u>	<u>2,161,438</u>	<u>2,217,132</u>
LONG-TERM ASSETS				
Investments, Endowment	<u>447,739</u>	<u>184,890</u>	<u>632,629</u>	<u>500,384</u>
Total Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 65,561	\$ -	\$ 65,561	\$ 41,618
Accrued expenses	164,871	-	164,871	154,618
Security deposits	325	-	325	325
	<u>230,757</u>	<u>-</u>	<u>230,757</u>	<u>196,561</u>
NET ASSETS				
Without donor restriction:				
Operating	788,781	-	788,781	683,918
Board designated	710,903	-	710,903	579,835
Investment in fixed assets	<u>2,161,438</u>	<u>-</u>	<u>2,161,438</u>	<u>2,217,132</u>
	<u>3,661,122</u>	<u>-</u>	<u>3,661,122</u>	<u>3,480,885</u>
With donor restriction				
	<u>-</u>	<u>335,734</u>	<u>335,734</u>	<u>270,681</u>
	<u>3,661,122</u>	<u>335,734</u>	<u>3,996,856</u>	<u>3,751,566</u>
Total Liabilities and Net Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2022
With Comparative Totals For Year Ended September 30, 2021
 See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
REVENUE AND OTHER SUPPORT				
Contributions:				
Local government agencies	\$ 287,370	\$ 144,750	\$ 432,120	\$ 351,820
Senior center activities and fundraising	17,368	-	17,368	8,934
Program participant	155,784	-	155,784	169,979
General contributions and other	698,767	193,213	891,980	526,397
Contributions, non-cash	201,576	-	201,576	237,304
Contributions, in-kind	13,000	-	13,000	13,000
United Way agencies	23,398	-	23,398	23,760
Other Support:				
Miscellaneous income	9,461	-	9,461	9,155
Rental income	4,977	-	4,977	3,300
Governmental programs and fees for contract services	2,398,989	-	2,398,989	2,139,983
	<u>3,810,690</u>	<u>337,963</u>	<u>4,148,653</u>	<u>3,483,632</u>
Net Assets Released From Donor Imposed Restrictions	<u>237,379</u>	<u>(237,379)</u>	<u>-</u>	<u>-</u>
EXPENSES				
Program Services				
Senior transportation	356,994	-	356,994	274,664
Nutrition programs	1,867,532	-	1,867,532	1,718,043
Social services programs	73,287	-	73,287	47,550
Service Link	357,671	-	357,671	396,603
RSVP programs	112,356	-	112,356	148,721
Senior center activities	35,240	-	35,240	22,849
	<u>2,803,080</u>	<u>-</u>	<u>2,803,080</u>	<u>2,608,430</u>
Supporting Services				
Management and general	842,872	-	842,872	718,312
Fundraising	93,652	-	93,652	79,814
	<u>936,524</u>	<u>-</u>	<u>936,524</u>	<u>798,126</u>
	<u>3,739,604</u>	<u>-</u>	<u>3,739,604</u>	<u>3,406,556</u>
Net Operating Increase in Net Assets	308,465	100,584	409,049	77,076
NON-OPERATING GAINS AND LOSSES				
Interest income	214	-	214	332
Interest and dividends on investment and Endowment	16,056	5,049	21,105	13,122
Realized and unrealized gain (loss) on investments and Endowment, net of fees	(144,498)	(40,580)	(185,078)	69,283
SBA Payroll Protection Program	-	-	-	359,800
Employee retention credit, net direct cost of \$12,822	-	-	-	239,626
Loss on disposal of fixed assets	-	-	-	(1,397)
	<u>(128,228)</u>	<u>(35,531)</u>	<u>(163,759)</u>	<u>680,766</u>
NET INCREASE IN NET ASSETS	180,237	65,053	245,290	757,842
NET ASSETS, BEGINNING OF YEAR	<u>3,480,885</u>	<u>270,681</u>	<u>3,751,566</u>	<u>2,993,724</u>
NET ASSETS, END OF YEAR	<u>\$ 3,661,122</u>	<u>\$ 335,734</u>	<u>\$ 3,996,856</u>	<u>\$ 3,751,566</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ending September 30, 2022
 (With Comparative Totals for the Year Ended September 30, 2021)
 See Independent Auditor's Report

	PROGRAM SERVICES						SUPPORT		MEMORANDUM TOTALS		
	Senior Transportation	Nutrition	Social Services	Service Link	RSVP	Senior Activity	Total Program	Management and General	Fund Raising	2022	2021
Salaries and wages	\$ 125,986	\$ 771,602	\$ 56,396	\$ 252,847	\$ 84,243	\$ -	\$ 1,291,074	\$ 496,191	\$ 55,132	\$ 1,842,397	\$ 1,715,716
Payroll taxes	9,952	58,303	4,241	19,251	6,390	-	98,137	37,283	4,143	139,562	131,184
Employee benefits	3,577	60,415	8,654	19,939	7,593	-	100,178	48,482	5,387	154,047	148,067
Travel	1,454	50,679	218	7,401	2,541	-	62,293	8,744	972	72,008	34,600
Supplies	3,898	126,370	280	4,570	717	5,489	141,324	26,005	2,889	170,218	172,716
Food and beverages	-	296,486	-	-	-	-	296,486	49	5	296,540	263,412
Donated food and beverages	-	118,408	-	-	-	-	118,408	-	-	118,408	97,127
Rent and utilities	1,421	148,817	961	18,872	1,892	-	171,963	8,918	991	181,872	148,982
Vehicle expense	51,951	75	-	-	-	-	52,026	14	2	52,041	31,806
Postage and delivery	15	3,640	136	1,371	693	340	6,195	6,861	762	13,818	10,173
Repairs and maintenance	1,549	126,356	878	3,013	800	242	132,838	8,897	989	142,723	142,202
Telephone and internet	420	18,745	108	5,261	1,472	63	26,069	7,282	809	34,160	33,452
Professional Fees	-	-	-	-	-	-	-	66,842	7,427	74,269	89,127
Bank and other fees	1	1,121	3	-	836	-	1,961	754	84	2,799	2,212
Interest expense	-	-	-	-	-	-	-	-	-	-	66
Dues and subscriptions	-	-	-	-	83	-	83	2,793	310	3,186	3,976
Insurance	15,594	38,857	264	10,536	1,582	-	66,833	12,367	1,374	80,574	95,735
Marketing/public relations	3	680	1	360	-	-	1,044	33,512	3,724	38,279	25,436
Staff development	5,754	14,200	10	4,202	378	1,285	25,829	8,028	892	34,749	16,221
Printing and copying	20	2,319	37	-	145	22	2,543	1,050	117	3,710	2,039
Volunteer recognition	8	214	-	-	788	-	1,010	107	12	1,129	4,683
Miscellaneous expenses	47	871	2	4,161	38	1,670	6,789	17,238	1,915	25,942	11,682
Depreciation	135,028	21,695	856	1,642	-	-	159,221	28,369	3,152	190,742	171,980
Fundraising	4	376	2	-	-	175	557	3,813	424	4,794	2,079
Technology	312	7,303	62	3,959	671	-	12,307	19,276	2,142	33,725	23,948
Other program expenses	-	-	-	286	1,494	477	2,257	-	-	2,257	9,112
Senior activity expense	-	-	178	-	-	25,477	25,655	-	-	25,655	18,823
Total Expenses	\$ 356,994	\$ 1,867,532	\$ 73,287	\$ 357,671	\$ 112,356	\$ 35,240	\$ 2,803,080	\$ 842,872	\$ 93,652	\$ 3,739,604	\$ 3,406,556

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2022 and 2021
 See Independent Auditor's Report

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 245,290	\$ 757,842
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	190,742	171,980
Contributions of fixed assets	(64,556)	(130,339)
Loss on disposal of fixed assets	-	1,397
Forgiveness of SBA Payroll Protection Program	-	(359,800)
(Gain) loss on realized & unrealized investments & Endowment	176,316	(75,363)
(Increase) decrease in operating assets		
Accounts receivable	(10,788)	(13,676)
Grants receivable	(23,998)	(72,472)
Inventories	(5,652)	6,052
Prepaid expenses	7,180	(8,578)
Deposits	-	16,760
Increase (decrease) in operating liabilities		
Accounts payable	23,943	8,797
Accrued expenses	10,253	21,549
Net cash provided by operating activities	<u>548,730</u>	<u>324,149</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	263,078	149,672
Purchases of investments and Endowment	(523,885)	(329,124)
Cash paid for purchases of fixed assets	(70,492)	(134,001)
Net cash (used) by investing activities	<u>(331,299)</u>	<u>(313,453)</u>
Net increase in cash and cash equivalents	217,431	10,696
Cash and cash equivalents, beginning of year	<u>587,610</u>	<u>576,914</u>
Cash and cash equivalents, end of year	<u>\$ 805,041</u>	<u>\$ 587,610</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Non cash contributions	<u>\$ 201,576</u>	<u>\$ 237,304</u>
In kind contributions	<u>\$ 13,000</u>	<u>\$ 13,000</u>
Cash paid for interest	<u>\$ -</u>	<u>\$ 66</u>
Cost of fixed assets acquired	135,048	281,100
Deposit paid in prior year	-	(16,760)
Donation of fixed assets	(64,556)	(130,339)
Net cash paid for fixed assets	<u>\$ 70,492</u>	<u>\$ 134,001</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2022 and 2021.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2022 and 2021, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2022 and 2021 amounted to 19,114 and 12,933 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$138,577 and \$93,764, respectively.

The Council receives an in-kind contribution of rent of \$13,000 which is recorded in the financial statements. This is further described in Footnote 10 – Lease Obligations.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$118,408, \$18,612 and \$64,556, respectively. For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$97,127, \$9,838 and \$130,339, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	<u>Years</u>
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2022 and 2021 was \$190,742 and \$171,980, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2022 and 2021, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items. Donated items are recorded at estimated fair value at the date of the donation.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2022 and 2021, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

- I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
- P. NEW ACCOUNTING PRONOUNCEMENT

In February, 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statement of financial position—the new ASU will require both types of leases to be recognized on the statement of financial position. This standard is effective for annual reporting periods beginning after December 15, 2021.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through May 15, 2023, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities, consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2022 and 2021, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- | | |
|------------|---|
| Category 1 | Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name. |
| Category 2 | Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name. |
| Category 3 | Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name. |

At various times throughout the year, the Council may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Council. At September 30, 2022 and 2021, the Organization had \$412,313 and \$256,696 in uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments without donor restriction are Board designated. Investments were comprised of the following as of September 30, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments:		
Money Markets	\$ 9,510	\$ 9,510
Bond Mutual Funds	85,874	97,243
Marketable Equity Securities	1,106	-
Equity Mutual Funds	25,763	33,428
Marketable Alternatives	10,545	11,907
ETFs	<u>130,366</u>	<u>114,774</u>
	<u>\$ 263,164</u>	<u>\$ 266,862</u>

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following as of September 30, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments, Endowment:		
Money Markets	\$ 7,730	\$ 7,730
Bond Mutual Funds	213,728	240,758
Equity Mutual Funds	57,278	70,116
Marketable Alternatives	26,264	29,499
ETFs	<u>327,629</u>	<u>303,864</u>
	<u>\$632,629</u>	<u>\$651,967</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "*Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds*" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the various funds
- 2) The purposes of the donor-restricted endowment funds
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2022 and 2021 are as follows:

	<u>Board Designated</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, September 30, 2020	\$ 99,288	\$211,360	\$310,648
Net, contributions/withdrawals	165,382	-	165,382
Investment income	2,715	4,729	7,444
Net appreciation	8,410	27,008	35,418
Withdrawals in accordance with spending policy	<u>(6,878)</u>	<u>(11,630)</u>	<u>(18,508)</u>
Endowment net assets, September 30, 2021	<u>\$268,917</u>	<u>\$231,467</u>	<u>\$500,384</u>
Net, contributions/withdrawals	272,211	-	272,211
Investment income	9,841	5,049	14,890
Net depreciation	(90,138)	(40,580)	(130,718)
Withdrawals in accordance with spending policy	<u>(13,092)</u>	<u>(11,046)</u>	<u>(24,138)</u>
Endowment net assets, September 30, 2022	<u>\$447,739</u>	<u>\$184,890</u>	<u>\$632,629</u>

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2022 and 2021 in the amounts of \$102,592 and \$96,504, respectively.

8. LINE OF CREDIT

The Council has a \$200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires May 15, 2023. The interest rate at September 30, 2022 and 2021 was 4.50% and 3.75%, respectively. Interest payments are required monthly. There was no outstanding balance as of September 30, 2022 and 2021, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years, expiring May 2031, in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

The Council leases property in Littleton. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$17,479 and \$16,474 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. Rent expense related to this lease was \$5,830 and \$5,390, respectively for the years ended September 30, 2022 and 2021.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2023. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$12,716 and \$12,528 related to this lease.

In October 2021 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in September 2022. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$8,700 and \$7,200, respectively related to this lease.

The Council leases property in Orford, New Hampshire. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$3,100 and \$885, respectively related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. The in-kind value of the lease is determined to be \$13,000 and is included in the financial statements.

Future minimum lease payments on the above leases as of September 30 are:

2023	\$ 30,958
2024	16,979
2025	10,589
2026	4,200
2027	4,200
Thereafter	<u>36,400</u>
	<u>\$ 103,326</u>

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities. The following reflects activity for the year ended September 30, 2022:

Federal and State Funded Contracts, Grants and Programs	\$2,398,989
Percentage of Total Support and Revenue	58%

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	<u>2022</u>	<u>2021</u>
Investment reserve	\$ 87,810	\$ 103,772
Mascoma area reserve	23,553	27,737
Plymouth reserve	10,060	11,809
Littleton reserve	102,095	120,850
Horse Meadow reserve	39,646	46,750
GCSCC Endowment fund	447,739	268,917
Total board designated net assets	<u>\$ 710,903</u>	<u>\$ 579,835</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

	<u>2022</u>	<u>2021</u>
Marketing & development	\$ -	\$ 2,020
Veteran services	10,803	12,575
Basket raffle	556	556
Food Pantry	3,788	2,663
Congregated chairs	1,500	1,500
Tufts health plan	-	605
Bus matches	6,000	13,300
Shelf stable food	995	995
NHCF for arts	5,000	5,000
Eye Stations	67	-
LASC chairs	89	-
Plymouth location	1,372	-
Bishops	2,501	-
Skylark	3,985	-
Meals on Wheels	5,000	-
LASC roof	25,000	-
County receivable	36,188	-
Time restricted	48,000	-
Subtotal	<u>150,844</u>	<u>39,214</u>
Net assets to restriction in perpetuity:		
Clapper Memorial Fund	28,439	36,925
Jean Clay fund	156,451	194,542
Subtotal	<u>184,890</u>	<u>231,467</u>
Total Net Assets with Donor Restrictions	<u>\$ 335,734</u>	<u>\$ 270,681</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is grants and tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 805,041	\$587,610
Investments	263,164	310,918
Accounts receivable	29,201	18,413
Grants receivable	<u>298,197</u>	<u>274,199</u>
	1,395,603	1,191,140
Less amounts subject to:		
Donor imposed restriction	<u>(335,734)</u>	<u>(270,681)</u>
	<u>\$1,059,869</u>	<u>\$ 920,459</u>

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

<u>2022</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets For Identical Assets (Level 1)</u>	<u>Significant other Observable Inputs (Level 2)</u>
Investments & Endowment	\$ 895,793	\$ 895,793	\$ -
Accounts receivable	29,201	-	29,201
Grants receivable	<u>298,197</u>	-	<u>298,197</u>
	<u>\$1,223,191</u>	<u>\$ 895,793</u>	<u>\$ 327,398</u>
<u>2021</u>			
Investments & Endowment	\$ 811,302	\$ 811,302	\$ -
Accounts receivable	18,413	-	18,413
Grants receivable	<u>274,199</u>	-	<u>274,199</u>
	<u>\$1,103,914</u>	<u>\$ 811,302</u>	<u>\$ 292,612</u>

Fair values for investments and endowment were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

16. RENTAL INCOME

The Council rents three parking spaces on a month-to-month verbal agreement for \$75 per month. The Council also had a one-year lease agreement for use of its building in Plymouth, New Hampshire. The lease was for \$200 per month and expired in June 2021. The agreement has continued on a month-to-month basis.

Rental income for the years ended September 30, 2022 and 2021 were \$4,977 and \$3,300, respectively. There is no required future minimum rental income.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grafton County Senior Citizens Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
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MEMBER
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MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grafton County Senior Citizens Council, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2022. Grafton County Senior Citizens Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Grafton County Senior Citizens Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Grafton County Senior Citizens Council, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Grafton County Senior Citizens Council, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Grafton County Senior Citizens Council, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Grafton County Senior Citizens Council, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not

a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Grafton County Senior Citizens Council, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Grafton County Senior Citizens Council, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Grafton County Senior Citizens Council, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor’s Report. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor’s report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The programs tested as major programs were:

<u>Federal Program, Aging Cluster:</u>	<u>Federal Assistance Number</u>
Title IIIB, Supportive Services and Senior Center	93.044
Title IIIC, Nutrition Services	93.045
Nutrition Services Incentive Program – Food Distribution	93.053

8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Number</u>	<u>Federal Expenditures</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
AGING-CLUSTER		
Title IIIB, Supportive Services and Senior Centers	93.044	\$ 188,090
Title IIIC, Nutrition Services Incentive Program	93.045	479,897
COVID-19 Title IIIC, Nutrition Services Incentive Program	93.045	67,140
Nutrition Services Incentive Program - Food Distribution	93.053	<u>126,609</u>
TOTAL AGING-CLUSTER		<u>861,736</u>
Service Link, Special Programs for the Aging, Title IV, and Title II	93.048	14,937
Service Link, National Family Caregiver Support, title III, Part E	93.052	30,375
Service Link, Medicare Enrollment Assistance Program	93.071	4,274
Service Link, State Health Insurance Assistance Program	93.324	13,925
Title XX, Social Services Block Grant	93.667	181,169
Service Link, Social Services Block Grant	93.667	<u>10,587</u>
		<u>191,756</u>
Service Link, Medical Assistance Program	93.778	<u>96,976</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>1,213,979</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
<i>Direct Program - Title IIA, Retired and Senior Volunteer Program (RSVP)</i>	94.002	<u>102,517</u>
DEPARTMENT OF THE TREASURY		
<i>Passed through the Governor's Office for Emergency Relief & Recovery</i>		
COVID-19 - Senior Center Modification Program	21.019	<u>1,669</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,318,165</u>

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC:
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – RECONCILIATION TO FINANCIAL STATEMENT AMOUNT

The total expenditures of federal awards per the accompanying schedule of expenditures of federal awards reconcile to the statement of activities and change in net assets as follows:

Federal funding portion of expenditures:	\$1,318,165
Non-federal funding portion of expenditures:	<u>1,080,824</u>
Total governmental programs and fees for contract services	<u>\$2,398,989</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**BOARD OF DIRECTORS****2024
Officers**

		Term	Committees
President Bill Geraghty	██████████	As officer: 1st (2025) As board member: 2nd (2025)	Executive Governance Finance Personnel
Treasurer Dean Cashman	██████████	As officer: 1st (2026) As board member: 2nd (2026)	Executive Governance (Chair) Finance (Chair)
Secretary Martha Richards	██████████	As officer: 3rd (2026) As board member: 3rd (2026)	Executive Governance Strategic Planning

Directors

Neil Castaldo	██████████	3rd (2025)	Strategic Planning (Chair) Executive Finance
Lori Fortini	██████████	2nd (2026)	Program Planning & Evaluation
Bill Karkheck	██████████	2nd (2027)	Facilities
David McLure	██████████	1st (2027)	Finance, Facilities
Doug Menzies	██████████	2nd (2025)	Marketing & Development
Bob Muh	██████████	3rd (2026)	Governance Marketing & Development
Natalie Murphy	██████████	2nd (2025)	Program Planning & Evaluation (Chair)
Christine St. Laurent	██████████	2nd (2027)	Program Planning & Evaluation
Laura Sheers	██████████	1st (2027)	Program Planning & Evaluation

Kathleen M. Vasconcelos

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE

Grafton County Senior Citizens Council, Inc.

10 Campbell Street, Lebanon, NH 03766
Executive Director

Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation

421 Aviation Way, Frederick, MD 21701
Senior Director, Foundation Communications
Vice President, Education and Operations
Director, Safety Education
Manager, Safety Education
Senior Research Analyst

2017 – 2018
2011 – 2017
2010 – 2011
2008 – 2010
1999 – 2003

Aircraft Owners and Pilots Association (AOPA)

421 Aviation Way, Frederick, MD 21701
Media and Public Relations Specialist
Research Assistant

2005 – 2008
1998 – 1999

WOOD Consulting Services, Inc.

7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770
Technical Editor (Federal Aviation Administration contract)

2003 – 2005

EDUCATION

Master of Science, Nonprofit and Association Management
University of Maryland University College, Adelphi, Maryland

2017

Bachelor of Arts, Communication Studies
University of Maryland University College, Adelphi, Maryland

2004

Bachelor of Science, Aeronautical Science
Embry-Riddle Aeronautical University, Daytona Beach, Florida

1997

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

CATHERINE E. GAZDA

PROFESSIONAL SUMMARY

Accountant with 20 Years of Experience and a background in general ledger, cash management, receivables and payroll. Utilize strong attention to detail and in depth analytical skill to deliver accurate, thorough and targeted results that exceed expectations.

Selected Skills:

- General Ledger Reconciliation and Journal Entries
- Government Accounting & Budgeting
- Payroll & Human Resource Management
- Credit Analysis & Risk Management
- Receivables Management and Supervision
- Electronic Invoicing & Cash Application
- Tax & Utility Billing
- Team Leadership & Training
- Fixed Assets
- Accounts Payable
- Corporate & Individual Tax Preparation
- 401(k) Benefit Plans

EDUCATION

UNIVERSITY OF PHOENIX, Buffalo, NY
BS - Business (Accounting), 2007

CANISIUS COLLEGE, Buffalo, NY
Graduate Cost Accounting, 2019

PROFESSIONAL EXPERIENCE

TOMTOM, INC, Lebanon, NH

June 2023 – Present

Global Corporation providing Mapping and Location Technology

Senior Accountant

Handle payment runs, A/P issues, corporate Amex card processing and oversight, Sales and Use Tax posting and reconciling for North America and Canada, general ledger posting and clearing for accounts such as operating suspense, prepaid, capital and fixed assets and numerous tasks related to a very fast and efficient month end close.

ADVANCE TRANSIT, INC, White River Junction, Vermont

August 2022 – April 2023

Fare Free Bus and Transit Service throughout the Upper Valley, VT and NH

Director of Finance

Oversee Finance Department and FTA grant billing of non-profit organization with \$7 million budget. Prepared financial reports, updated multiple reconciliations and ensured corrections to several significant general ledger accounts. Analyzed, updated and reported department process and internal control needs.

TOWN OF RANDOLPH, Randolph, Vermont

February 2022 – July 2022

Largest town in Orange County, Vermont

Finance Director

Oversee Finance and Treasurer Departments of town for accuracy of all financial data and reporting, efficiencies of processes, and design and implementation of all town financial policies. Processes overseen include: Accounts Payable, Human Resources, Water and Sewer Billing, Tax Administration and serving as the Town's Delinquent Tax Collector for tax and water accounts, In house Payroll, State and Federal Reporting, Miscellaneous Billing, Cash Receipts and Collection processes, Budgeting and Reporting to Department Heads, Multiple Audits and Grants Administration. Large general ledger with over 70 different funds, recreation department, multiple fire departments, library, highway department, water and sewer, lists, clerk treasurer department, town manager's office and other appointed officers and positions.

PROFESSIONAL EXPERIENCE (CONTINUED)**HEALTH CARE & REHAB SERVICES (HCRS) Springfield, Vermont**

April 2021 – Nov 2021

*Designated State Mental Health Provider, serving all of Southeastern Vermont***Accounting Manager**

Assisted the Controller and CFO in sound financial management over a \$50 million budget with multiple cost centers, locations and programs. Ensured accuracy, efficiency and GAAP compliance in preparing monthly financial reports. Daily assistance and oversight as needed of Finance Department operations.

- Analyzed Financial Data for accurate reporting of financials & recent analysis of fixed assets.
- Reconciled and Corrected extensive detailed transactions between Credible billing system and Great Plains system for accounting transaction recording and reporting. Communicated with Billing Manager & began training with Billing Specialist for increased accuracy in monthly imports.
- Assisted Controller in management of 2021 Audit Procedures and 2022 Budget preparation.
- Updated Prepaid Expense Procedures and identified overbilling in I/T, saving thousands.
- Developed and Utilized Macros for multiple purposes in monthly financial preparation, data gathering and to assist billing manager in a newly developed automated billing upload.
- Assisted Controller in Software Transition from Great Plains to Intacct accounting software.

SERVOTRONICS, INC, Elma, New York:

2018 - 2020

*WNY's fastest growing aerospace manufacturing company.***Accounting Supervisor (Jan 2019 – July 2020)****Staff Accountant (Jan 2018 – Jan 2019)**

Supervised and trained for entry of A/R, A/P, and journal entries. Managed books and reporting for Ontario Knife Company, subsidiary of Servotronics, Inc. Assisted Controller in all areas as needed including payroll.

- Trained & Managed Fixed Assets for Servotronics & Ontario Knife Company including depreciation & construction in process.
- Trained and Improved process to apply cash receivables to ensure completion and timeliness.
- Training / Supervision to increase cash flow through collection and clean up of aging receivables.
- Ensured accuracy & timely quarterly reporting of all G/L accounts in recent software transition.

VILLAGE OF EAST AURORA, East Aurora, New York

2011 - 2017

*Historical suburb of Western New York with a population of 6,300.***Deputy Clerk/Treasurer (2013 - 2017)****Deputy Clerk (2011 - 2013)**

Processed payroll for 60 employees (full & part-time) and managed federal and state reporting. Held HR management responsibilities. Handled health & life insurance, in-lieu payments, COBRA, implementation of ACA regulations, NY State retirement reporting, and PERMA audits. Performed accounts receivable and payable, assisted with budgeting, posted journal entries, bond payments, fixed assets, and bank reconciliations.

- Implemented three different contracts with regard to stipends, probationary periods, retirement payouts, benefit payments such as academic pay or uniform allowance, and annual payouts.
- Trained deputy and part time clerks; Acting Supervisor when Village Clerk Treasurer is out.
- Managed tax and water billing for 2,500 households, annual re-levy to Erie County, NY.
- Identified and corrected errors from counter receipts and prepared monthly balancing reports.
- Effectively processed payments from revenue lines such as due from other governments, gross utilities receipts, mortgage tax, insurance recoveries, and police fees.
- Implemented receipt of escrowed tax payments in an electronic format in order to easily upload multiple payments directly from banks rather than manually applying.
- Supported 8 different health insurance plans; ensuring payroll and insurance billing were correct.

PROFESSIONAL EXPERIENCE (CONTINUED)**MULTISORB TECHNOLOGIES, INC., Buffalo, New York**

2010 - 2011

*World leader in active packaging technologies and desiccant manufacturing.***General Accountant**

Managed receivables, collections, credit and cash. Recorded month-end journal entries for cash-related transactions and commissions. Maintained daily demand line on the bank account to control interest on the closing fund balance. Performed daily invoicing and cash application including electronic invoicing for customers, credit cards, internet banking, and assisted customer service in resolving billing/payment issues.

- Accurately managed \$9 million in customer accounts receivable with a global customer base of 1,500 clients, ranging from large recognizable customers such as Tyson, National Beef, Siemens, Johnson & Johnson, 3M and Flextronics, to third-party distributors, to smaller private and local companies.
- Worked with customer service leader to improve the process for tracking and documenting customer credits to more accurately trace short payments to purchase orders, with ISO 9000 compliance.
- Achieved significant results in collections: reduced days sales outstanding from an average of 49 days to 32 days DSO (10 days below company metric) and reduced the aged over 90 days from 8% of total open receivables to a negative percentage, with more aged credits remaining than open aged invoices.
- Evaluated customer accounts and credit lines to mitigate company risk, particularly international accounts, while maximizing sales and cash flow. Company's profits sustained continued growth with significant over-budget sales all year. Focus on payment terms and daily credit hold management.
- Established electronic bank reconciliation process for bank reconciliations using Excel, to properly reconcile one large inter-company bank account with multiple sub-accounts to the general ledger.
- Developed a process for deriving monthly commission entry amounts by utilizing Mapics Analytics software to extract information directly from the ERP, reduced time to a fraction of manual process.

MATTEL, INC., East Aurora, New York

2007 - 2009

*World's largest toy company by revenue.***Accountant**

Performed international bank reconciliations and receivables at the Mattel Shared Services Center.

- Transitioned and prepared South American bank reconciliations for Mattel Chile, Mattel Argentina, and Mattel Mexico. Formatted international banking information into Excel for accurate reconciliation.
- Integrated daily bank files into Oracle software system and prepared roughly 40 other monthly bank reconciliations as part of Mattel's Cash Management Team.
- Handled accounts receivable for Fisher-Price, Mattel US, and Mattel Mexico, Venezuela, and Canada.

BURKE GROUP, Honeoye Falls, New York

2004 - 2006

*Employee benefits administration and compensation consulting firm.***Processing Analyst**

Processed/reconciled 401K benefit plans for 80 companies and thousands of participants.

DENNIS R. WOOD CPA, P.C., Gun Barrel City, Texas

1998, 2000 - 2001

*Public CPA firm.***Office Accountant & Administrative Assistant**

Prepared monthly bookkeeping including financial and payroll reports for clients; tax return preparation.

Catherine Gazda

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PROFESSIONAL EXPERIENCE (CONTINUED)

BONNIE M. PHILIPPS CPA, P.C., East Aurora, New York

1996 - 1997

Public CPA firm.

Income Tax Processor

Prepared documents for presentation, filing, answering phones, small accounting projects as needed.

PROFESSIONAL DEVELOPMENT

NYCOM Conference Training - Finance, Planning, Zoning

NYS Comptroller Advanced Government Accounting

NYS Registrar and Notary

Election Law Training

NYS & Local Retirement System Training

Christi Mooney

Dedicated and experienced professional with extensive experience in cultivating relationships, fostering growth, and expanding opportunities.

Qualifications Summary

- Adept in policy analysis, caseload management, and empowering families for self-sufficiency.
- Ability to conduct thorough research, identifying, and proactively reaching out to potential donors.
- Skilled in enhancing services for low-income families, improving customer service, and achieving remarkable results.
- Dedicated to drive positive change and self-sufficiency through expertise in policy and passion for improving lives.
- Eager to apply skills and experience to contribute to growth and success of the organization and the communities served.

Areas of Expertise

- Program Development
- Policy Implementation
- Relationship Management
- Community Engagement
- Regulatory Compliance
- Leadership & Mentorship
- Customer Service Excellence
- Training & Development
- Data Collection & Reporting

Career Experience

Poshmark, Nationwide

2020 - Present

IC - Retailer & Entrepreneur

Conduct extensive research on numerous companies and brands by cultivating deep understanding of product offerings. Perform thorough market comparisons to ensure favorable market positioning. Authenticate luxury items, encompassing clothing, wallets, and handbags to ensure resale of high-quality, genuine products. Manage inventory, encompassing item organization, photography, and accurate item descriptions for listings. Deliver exceptional customer service by promptly addressing inquiries, resolving concerns, and efficiently managing issues. Develop and implement effective marketing and promotional strategies to attract new customers and boosted sales.

- Earned a 5-star rating from over 300 customers by demonstrating exceptional Customer Service skills.
- Successfully juggled management of two concurrent businesses, highlighting strong time management and organizational abilities.
- Curated and listed diverse range of retail and wholesale fashion items on the Poshmark platform, leading to optimized sales and enhanced profitability.

High Street Child Care, Littleton, NH

2019 - 2023

Child Care Center Administrative Director | Head Teacher

Oversaw daily activities of preschool teachers and childcare workers to ensure nurturing and educational environment. Facilitated professional development opportunities for staff to foster growth and expertise. Led recruitment and training of new team members to enhance quality of care and education. Designed educational program curricula, activities, and standards to promote stimulating and enriching learning experience for children. Conducted meetings with parents and staff to review and discuss students' progress and address any concerns. Managed budgeting and allocation of program funds to ensure effective operation of childcare program. Maintained facilities in compliance with state regulations, including cleanliness and safety.

- Received multiple awards for delivering top-quality care and earned stellar reputation as the most sought-after center in region.
- Championed holistic growth and well-being of children and families, emphasizing global perspective on development and wellness.
- Developed and implemented comprehensive policies by effectively communicating to both staff and parents for harmonious and well-informed community.

State of New Hampshire Department of Health & Human Services, Littleton NH
Employment Counselor Specialist (2018 - 2020)

2016 - 2020

Conducted interviews, assessments, and evaluations to understand individual aptitudes, interests, abilities, work experiences, education, and limitations. Authorized and monitored expenditures for appropriate training and support services. Fostered connections with various stakeholders to enhance client services, employment opportunities, and community engagement. Maintained meticulous documentation of case notes and individual case records to monitor progress and ensure compliance with state and federal regulations and policies. Designed and executed informative group orientations to achieve targeted results. Administered, scored, and interpreted standardized tests for participants to assess their vocational aptitudes, interests, and skills.

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- Empowered low-income families to attain job readiness, ultimately fostering self-sufficiency.
- Implemented and enforced policies and procedures for inter-agency collaboration to enhance services provided to participants.
- Formulated and executed customized Employability Plans for each participant, delivering subsequent counseling to address employment obstacles and improve family stability.

Family Service Specialist II (2016 - 2018)

Carried out professional assessments and provided information and referral services to clients. Leveraged interactive interviewing techniques to interview clients and gather essential information. Evaluated case data to ensure accuracy and make eligibility determinations. Identified and obtained additional data by reaching out to multiple sources for verification and evaluation. Maintained effective and professional communication with diverse client population to assess their holistic needs. Applied intricate and evolving federal and state policies to ensure consistent and accurate processing of eligibility. Assisted trainees in managing workloads and providing guidance on policy interpretation.

- Testified at Administrative Appeal Hearings and court proceedings as required.
- Performed exceptionally well and earned the title of 'Mentor' in recognition of outstanding performance.
- Researched and analyzed policies while managing substantial caseload of 800 households with impressive 97% accuracy rate during federal audits.

Child & Family Services of New Hampshire, North Country NH Parent Aide

2015 - 2016

Delivered comprehensive educational and rehabilitative services, including nutrition education, household management, behavior management, family-based counseling, and addiction counseling. Collaborated with parents with children removed from their care to facilitate re-engagement and support. Assisted biological families in arranging and conducting supervised parenting time. Employed redirection techniques to ensure physical and emotional safety of all involved parties.

- Utilized the Parenting Time Observation Report to accurately document interactions during visitations.
- Adopted strengths-based perspective while working with families, emphasizing their existing strengths and resources to promote positive outcomes.
- Aided families in improving parenting skills by providing valuable resources, and delivering hands-on feedback to facilitate reunification of children with families.

SAU 84, Littleton, NH Paraprofessional II | Substitute Teacher

2013 - 2015

Assisted teachers with tasks including organizing materials, providing instructional support, and conducting reinforcement activities. Provided guidance to parents on children's requirements and developmental needs. Maintained classroom environment conducive to learning, tailored to the maturity and interests of the students. Implemented prescribed program of study and lesson plans left by the classroom teacher in their absence.

- Implemented independent and guided practices while providing follow-up drills, enhancing students' learning.
- Administered and managed Individualized Education Programs (IEPs) for children requiring additional educational support.

Education

Bachelor's Degree in Management
Granite State College, Concord, NH 2021-Present
Associate's Degree in Communication Sciences & Disorders
Granite State College, Concord, NH 2015-2016

Licenses & Certifications

Paraprofessional

State of New Hampshire Department of Education, 2012-2015

Speech Language Assistant

New Hampshire Department of Allied Health Professionals, 2018 - 2023

Early Childhood Professional Credential Educator II (Ongoing)

New Hampshire Early Childhood Professional Development System

Infant & Toddler Foundational Level I Endorsement (Ongoing)

New Hampshire Early Childhood Professional Development System

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior

Accountant

2017 – Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance

Director

2009 – 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009

Finance

Manager

2005 – 2009

Vermont Public Transportation Association, White River Jct., VT

Responsibilities: Oversee a modular fund accounting system covering a budget in excess of \$10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable, Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Medicaid Program

Coordinator

1997 – 2005

Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid

Assistant

1992 – 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts

Payable

1988 – 1989

The Hitchcock Clinic, Hanover, NH

Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978

Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

NH Department of Health and Human Services**KEY PERSONNEL**

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Grafton County Senior Citizens Council, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Kathleen Vasconcelos	Executive Director	\$6,321.27	\$118,040.26
Catherine Gazda	Chief Financial Officer	\$3,954.48	\$79,521.64
Christiana Mooney	Director, ServiceLink Resource Ce	\$73,881.20	\$73,881.20
Betsey Cheney	Senior Accountant	\$1,794.73	\$72,178.89
		\$0.00	\$0.00
		\$0.00	\$0.00

Subject: RFA-2024-DLTSS-03-ADRCS-05 Aging and Disability Resource Center Services

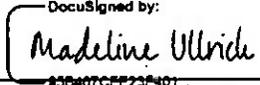
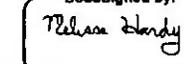
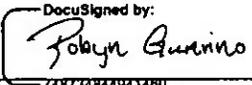
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Monadnock Collaborative		1.4 Contractor Address 105 Castle Street Keene, NH 03431	
1.5 Contractor Phone Number 603-352-7707	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$1,521,016
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature <small>DocuSigned by:</small>  Date: 5/29/2024		1.12 Name and Title of Contractor Signatory Madeline Ullrich Executive Director	
1.13 State Agency Signature <small>DocuSigned by:</small>  Date: 5/29/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/29/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

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EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Sullivan county and the Monadnock Region.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system for

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- accountability, monitoring and reporting of system quality, access, and cost.
- 1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.
- 1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.
- 1.6. **Administrative Requirements**
- 1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.
- 1.6.2. The Contractor must:
- 1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.
- 1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.
- 1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.
- 1.6.2.4. Provide home or community visits as needed.
- 1.6.3. The Contractor must occupy an independent office space that, at a minimum:
- 1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;
- 1.6.3.2. Meets all applicable state and local building rules and ordinances;
- 1.6.3.3. Has sufficient space that includes, but is not limited to:
- 1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;
- 1.6.3.3.2. Has barrier-free/handicap access;
- 1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:
- 1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- Family Assistance (BFA), or other Department staff; and
- 1.6.3.3.2. The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
- 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
- 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
- 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
- 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
- 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
- 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
- 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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- 1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:
 - 1.6.5.2.1. Scheduling meetings;
 - 1.6.5.2.2. Inviting participants;
 - 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
 - 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
 - 1.6.5.2.5. Recording minutes from each meeting; and
 - 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.
- 1.8.1.3. Subsidized housing sites.

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- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved; individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.
- 1.9. **Training**
 - 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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- 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. **Information & Referral (I&R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I+R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.
 - 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
 - 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education for ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.

1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.

1.12. Family Caregiver Support Program Services

1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.

1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.

1.12.3. The Contractor must ensure:

1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or

1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.

1.12.4. The Contractor must:

1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or

1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.

1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:

1.12.5.1. Care Companion (within Trualta);

1.12.5.2. Peer support; or

1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one



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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
 - 1.14.3.2. Outreach and education via a booth or exhibit at an event.
 - 1.14.3.3. An enrollment event.
 - 1.14.3.4. An interactive web presentation.
- 1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:
- 1.14.4.1. Town offices.
 - 1.14.4.2. Housing sites.
 - 1.14.4.3. Home health agencies.
 - 1.14.4.4. Faith-based Communities and parish nurses.
 - 1.14.4.5. Public libraries.
 - 1.14.4.6. Fuel assistance agencies.
 - 1.14.4.7. Hospital public affairs managers.
 - 1.14.4.8. Pharmacies.
 - 1.14.4.9. Medical practices.
 - 1.14.4.10. Other Community Partners.
- 1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).
- 1.15. Veteran Directed Care (VDC)**
- 1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.
 - 1.15.2. The Contractor must collaborate with and accept referrals from:
 - 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
 - 1.15.2.2. The Manchester Veterans Affairs Medical Center.
- 1.16. Medicare Outreach, Volunteer and Training Services**
- 1.16.1. The Contractor must provide statewide Medicare Outreach, Volunteer, and Training Services for the New Hampshire State Health Insurance Assistance Program (SHIP), Medicare Improvement for Patients and Providers Act (MIPPA) and Senior Medicare Patrol (SMP) programs through the employment and oversight of one (1) full-time equivalent position (Medicare Trainer).
 - 1.16.2. The Contractor must provide State Health Insurance Assistance Program (SHIP) training, Senior Medicare Patrol (SMP) training

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(awarded to applicants who apply to this program), and Medicare Information for Patients and Providers (MIPPA) training to ADRC Contractor(s), statewide, to ensure each location has a minimum of one (1) SHIP/MIPPA certified counselor.

- 1.16.3. The Contractor must ensure the Medicare Trainer is able to participate in events involving in-state and out-of-state travel.
- 1.16.4. The Contractor must research, identify and participate in outreach throughout the state including, but not limited to:
 - 1.16.4.1. Creating new contacts and maintaining existing contacts.
 - 1.16.4.2. Distributing information about the program throughout the state.
 - 1.16.4.3. Transporting, setting up, operating and maintaining a booth and materials at health fairs, senior days, conferences, and similar opportunities.
 - 1.16.4.4. Coordinating with NH's Aging and Disability Resource Centers (ADRCs) sites and staff to ensure all events are appropriately staffed.
 - 1.16.4.5. Identifying and coordinating diverse outreach opportunities within targeted communities statewide for NH SHIP, MIPPA and SMP team members, and recruiting and coordinating volunteers for these programs and events.
- 1.16.5. The Contractor must serve as a resource and trainer for NH SHIP, MIPPA and SMP team members on health coverage plans for Medicare beneficiaries or persons soon to be eligible for Medicare.
- 1.16.6. The Contractor must stay current on Medicare and other older-adult related topics, issues, and coverage rules by researching and reviewing available information online through outlets including, but not limited to:
 - 1.16.6.1. Reading newsletters, emails, and bulletins.
 - 1.16.6.2. Attending trainings, conferences, and meetings with community partners, webinars and the national annual conference.
 - 1.16.6.3. Keeping up-to-date on laws, standards and guidelines.
- 1.16.7. The Contractor must:
 - 1.16.7.1. Assist in training NH SHIP, SMP and MIPPA team members quarterly.
 - 1.16.7.2. Facilitate the recertification for SHIP and SMP team members annually.
 - 1.16.7.3. Assist with onboarding new employees, making sure they have the most current information.

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- 1.16.8. The Contractor must act as primary contact for agencies and NH SHIP, SMP and MIPPA team members for training and outreach which includes, but is not limited to:
- 1.16.8.1. Providing feedback to the Medicare Director as required.
 - 1.16.8.2. Ensuring that team members have the materials they need to provide outreach services in their geographic region.
 - 1.16.8.3. Overseeing outreach goals, progress, and plans of the ADRCs (ServiceLink) sites for SHIP, MIPPA, and SMP on a quarterly basis.
 - 1.16.8.4. Recruiting new volunteers and managing new and existing SHIP/MIPPA/SMP volunteers as applicable.
 - 1.16.8.5. Coordinating the volunteer roles in accordance with ACL's Volunteer Risk and Program Management (VRPM) policies and requirements.
- 1.16.9. The Contractor must maintain a monthly training activity report that includes the following:
- 1.16.9.1. Training provided to ADRC sites.
 - 1.16.9.2. Names of certified SHIP and SMP counselors, staff, and volunteers at each ADRC site.
 - 1.16.9.3. Date of counselor's most recent certification.
 - 1.16.9.4. Hours of training attended during the month/per person.
 - 1.16.9.5. Trainings provided with detailed topics; along with the method in which they were delivered.
 - 1.16.9.6. Identified counselors' training needs and barriers.
 - 1.16.9.7. Post-training evaluation summaries and outcomes as directed by the Department.
- 1.16.10. The Contractor must provide quarterly reports of the summary of statewide training activities which will include the following:
- 1.16.10.1. Total number of sites receiving training during the quarter.
 - 1.16.10.2. Total number of hours of training provided to all SHIP and SMP counselors.
 - 1.16.10.3. Total number of certified counselors statewide.
 - 1.16.10.4. Total number of new SHIP and SMP certified counselors during the quarter.
 - 1.16.10.5. Total number of trainings provided during the quarter.
 - 1.16.10.6. Topics of all trainings provided.
 - 1.16.10.7. A narrative, providing a description of the following:
 - 1.16.10.7.1. Counselor accomplishments;
 - 1.16.10.7.2. Challenges; and
 - 1.16.10.7.3. Plans to overcome challenges.

1.17. Staffing

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- 1.17.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>
- 1.17.2. The Contractor must provide staff for each ADRC location, as follows:
 - 1.17.2.1. One (1) full-time equivalent (FTE) center manager; and
 - 1.17.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
- 1.17.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.17.4. The Contractor must provide one (1) FTE Medicare Trainer to provide statewide services pursuant to Subsection 1.16.
- 1.17.5. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.18. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the appropriate database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved

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by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:

- 2.5.1. Expenditures and expenses for outreach activities; and
- 2.5.2. Average annual income of caregivers including, but not limited to, those who:
 - 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.
 - 2.5.2.4. Receive counseling.
 - 2.5.2.5. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
 - 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks
 - 2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 2.9. Confidential Data
 - 2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the

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Department's Information Security Requirements Exhibit as referenced below.

2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 2.10.1.1. How PII is gathered and stored;
- 2.10.1.2. Who will have access to PII;
- 2.10.1.3. How PII will be used in the system;
- 2.10.1.4. How individual consent will be achieved and revoked; and
- 2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement must:

2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures

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and guidelines, and complete applicable trainings as required;

- 2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
- 2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.11.1.9. Agree when utilizing the Department's email system:
 - 2.11.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

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2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees

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to notify the Department's Information Security Office or designee immediately.

2.11.2. Workspace Requirement

2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

2.12. Contract End-of-Life Transition Services

2.12.1. General Requirements

2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient": Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory

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document, once transition of Department Data is complete.

2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

2.12.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.12.2. Completion of Transition Services

2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.12.3. Disagreement over Transition Services Results

2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to

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resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. Website and Social Media

2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health

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Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other

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materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

- 4.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 4.3.3.1. Brochures.
 - 4.3.3.2. Resource directories.
 - 4.3.3.3. Protocols or guidelines.
 - 4.3.3.4. Posters.
 - 4.3.3.5. Reports.
- 4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

- 4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

- 5.1. The Contractor must keep records that include, but are not limited to:

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- 5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 47.77% Federal funds.
 - 1.1.1. 7.21%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 4.73%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 12.37%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 26.53%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 43.31% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN# 93.778, MEDICAID.
 - 1.1.6. 5.85%, Senior Medicare Patrol, as awarded on May 25, 2023, by the Administration for Community Living, ALN #93.048, FAIN #90MPPF0057.
 - 1.2. 52.23% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

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- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
 - 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.

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- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F, of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Monadnock Collaborative dba NH Care Collaborative</i>		
Budget Request for: <i>ADRC Services for Monadnock Region & Sullivan County</i>		
Budget Period: <i>SFY 2025 & SFY 2026</i>		
Indirect Cost Rate (if applicable) 10.00%		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$412,412	\$412,412
2. Fringe Benefits	\$86,644	\$86,644
3. Consultants	\$0	\$0
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$3,000	\$3,000
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$0	\$0
6. Travel	\$5,000	\$5,000
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$3,500	\$3,500
8. (b) Other - Education and Training	\$3,000	\$3,000
8. (c) Other - Other (specify below)	\$0	\$0
<i>Other (please specify) Occupancy/rent & utilities</i>	\$46,798	\$46,798
<i>Other (please specify) Postage</i>	\$1,355	\$1,355
<i>Other (please specify) Equipment lease/rental (copiers)</i>	\$3,750	\$3,750
<i>Other (please specify) Recruitment ads</i>	\$1,500	\$1,500
<i>Other (please specify) Telephones (landlines and cell)</i>	\$14,225	\$14,225
<i>Other (please specify) Insurance & Audit</i>	\$15,090	\$15,090
<i>Other (please specify) IT support (Visory/TNN) & internet</i>	\$17,830	\$17,830
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$614,104	\$614,104
Total Indirect Costs	\$61,404	\$61,404
Subtotals	\$675,508	\$675,508
TOTAL		\$1,351,016

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services Monadnock Collaborative dba NH Care Contractor Name: Collaborative Budget Request for: SHIP Trainer Budget Period: SFY 2025 & SFY 2026 Indirect Cost Rate (if applicable) 10.00%		
Line Item	Program Cost - Funded by DHHS - SFY 24	Program Cost - Funded by DHHS - SFY 25
1. Salary & Wages	\$52,753	\$52,753
2. Fringe Benefits	\$12,226	\$12,226
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$0	\$0
6. Travel	\$6,500	\$6,500
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$3,000	\$3,000
8. (c) Other - Other (specify below)	\$0	\$0
Other (please specify) - Telephone	\$876	\$876
Other (please specify) - Office Space	\$1,920	\$1,920
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$77,275	\$77,275
Total Indirect Costs	\$7,725	\$7,725
Subtotals	\$85,000	\$85,000
TOTAL		\$170,000

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

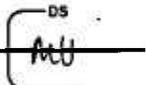
The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

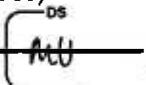
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: JVUPY58MQR55
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Contractor Name: Monadnock Collaborative

5/29/2024

Date: _____

DocuSigned by:

 Name: Madeline Ullrich
 Title: Executive Director

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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Exhibit E

DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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Exhibit E

DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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DHHS Information Security Requirements

8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information:

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



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Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable:
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

Exhibit F

Business Associate Agreement

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Monadnock Collaborative

The State

Name of the Contractor

DocuSigned by:

Melissa Hardy

DocuSigned by:

Madeline Ullrich

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Madeline Ullrich

Name of Authorized Representative

Name of Authorized Representative

Director, DLTSS

Executive Director

Title of Authorized Representative

Title of Authorized Representative

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that MONADNOCK COLLABORATIVE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 06, 2001. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 379619

Certificate Number: 0006695331



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of May A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NH CARE COLLABORATIVE is a New Hampshire Trade Name registered to transact business in New Hampshire on August 13, 2021. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 878469

Certificate Number: 0006360368



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 18th day of December A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Joshua Meehan hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Monadnock Collaborative dba: NH Care Collaborative
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 2, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Madeline Ulrich, Executive Director or Richard Steets, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Monadnock Collaborative dba: NH Care Collaborative to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/27/24



Signature of Elected Officer
Name: Joshua Meehan
Title: Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gifford NH 03247-7425	CONTACT NAME: Eleanor Spinazzola PHONE (AC, No, Ext): (603) 293-2791 FAX (AC, No): (603) 293-7188 E-MAIL ADDRESS: Eleanorspinazzola@esinsurance.net
INSURER(S) AFFORDING COVERAGE	
INSURER A : Philadelphia Insurance Co	
INSURER B : Security National Insurance Company	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 24 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			PHPK2649272	02/01/2024	02/01/2025	EACH OCCURRENCE \$ 1,000,000
	GENTL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000				
			MED EXP (Any one person) \$ 20,000				
			PERSONAL & ADV INJURY \$ 1,000,000				
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB898488	02/01/2024	02/01/2025	EACH OCCURRENCE \$ 2,000,000
			AGGREGATE \$ 2,000,000				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	SWC1444761	07/01/2023	07/01/2024	PER STATUTE OTH-ER
			E.L. EACH ACCIDENT \$ 500,000				
			E.L. DISEASE - EA EMPLOYEE \$ 500,000				
		E.L. DISEASE - POLICY LIMIT \$ 500,000					

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER State of New Hampshire Department of Health & Human Services 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--



NH Care Collaborative

Empower, Navigate, and Connect

www.nhcare-c.org

NHCC MISSION STATEMENT

NH Care Collaborative fosters personal choice by educating and empowering individuals in our communities to navigate and connect with resources so they may live dignified and fulfilled lives.

Financial Statements

MONADNOCK COLLABORATIVE

**FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT**

***Leone,
McDonnell
& Roberts***
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

MONADNOCK COLLABORATIVE

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Monadnock Collaborative

Opinion

We have audited the accompanying financial statements of Monadnock Collaborative (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, and statements of cash flows for the years then ended, and the statement of functional expenses for the year ended June 30, 2023 and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monadnock Collaborative as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Monadnock Collaborative and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Monadnock Collaborative's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Monadnock Collaborative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Monadnock Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Monadnock Collaborative's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 2, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leah McDonnell Roberts,
Professional Association*

North Conway, New Hampshire
January 17, 2024

MONADNOCK COLLABORATIVE**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022****ASSETS**

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash	\$ 875,592	\$ 666,632
Accounts receivable	328,842	357,808
Prepaid expenses	<u>29,511</u>	<u>21,703</u>
Total current assets	<u>1,233,945</u>	<u>1,046,143</u>
PROPERTY AND EQUIPMENT		
Equipment, furniture and fixtures	37,618	37,618
Leasehold improvements	135,400	24,750
Less accumulated depreciation	<u>(37,618)</u>	<u>(37,618)</u>
Total property and equipment	<u>135,400</u>	<u>24,750</u>
NONCURRENT ASSETS		
Security deposits	<u>4,505</u>	<u>4,505</u>
Total assets	<u>\$ 1,373,850</u>	<u>\$ 1,075,398</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 16,828	\$ 11,963
Accrued salaries, wages and related expenses	59,758	45,656
Refundable advance	<u>158,118</u>	<u>-</u>
Total current liabilities	234,704	57,619
NET ASSETS		
Net assets without donor restrictions	<u>1,139,146</u>	<u>1,017,779</u>
Total liabilities and net assets	<u>\$ 1,373,850</u>	<u>\$ 1,075,398</u>

See Notes to Financial Statements

MONADNOCK COLLABORATIVE**STATEMENTS OF ACTIVITIES**
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUE AND SUPPORT		
Grants	\$ 2,540,754	\$ 2,457,419
Investment income	26,113	734
Other revenue and support	<u>25,718</u>	<u>127</u>
Total revenue and support	<u>2,592,585</u>	<u>2,458,280</u>
EXPENSES		
Program services	2,352,708	2,091,869
Management and general	<u>118,510</u>	<u>167,310</u>
Total expenses	<u>2,471,218</u>	<u>2,259,179</u>
GAIN ON INVOLUNTARY CONVERSION OF ASSETS	<u>-</u>	<u>66,160</u>
INCREASE IN NET ASSETS	121,367	265,261
NET ASSETS - BEGINNING OF YEAR	<u>1,017,779</u>	<u>752,518</u>
NET ASSETS - END OF YEAR	<u>\$ 1,139,146</u>	<u>\$ 1,017,779</u>

See Notes to Financial Statements

MONADNOCK COLLABORATIVE**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR 2022**

	<u>Program</u>	<u>Management and General</u>	<u>2023 Total</u>	<u>2022 Total</u>
PERSONNEL COSTS				
Salaries and wages	\$ 1,749,812	\$ -	\$ 1,749,812	\$ 1,632,973
Payroll taxes	141,829	-	141,829	136,659
Employee benefits	165,937	29,418	195,355	145,243
	<u>2,057,578</u>	<u>29,418</u>	<u>2,086,996</u>	<u>1,914,875</u>
Administrative expenses	69,116	-	69,116	41,228
IT services and equipment	-	58,633	58,633	104,550
Advertising and marketing	55,014	-	55,014	386
Rent	51,303	-	51,303	42,386
Telephone	46,121	-	46,121	50,255
Travel	37,105	-	37,105	29,899
Insurance	-	25,060	25,060	19,357
Office supplies	17,488	-	17,488	9,524
Professional fees	13,686	-	13,686	13,868
Equipment rental	-	4,820	4,820	7,377
Development	3,250	-	3,250	9,496
Postage	1,361	-	1,361	1,843
Subcontract services	-	579	579	14,135
Other	686	-	686	-
	<u>\$ 2,352,708</u>	<u>\$ 118,510</u>	<u>\$ 2,471,218</u>	<u>\$ 2,259,179</u>
Total functional expenses	<u>\$ 2,352,708</u>	<u>\$ 118,510</u>	<u>\$ 2,471,218</u>	<u>\$ 2,259,179</u>

See Notes to Financial Statements

MONADNOCK COLLABORATIVE**STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 121,367	\$ 265,261
Adjustments to reconcile increase in net assets to net cash from operating activities:		
Gain on involuntary conversion of assets	-	(66,160)
Decrease (increase) in assets:		
Accounts receivable	28,966	(191,499)
Prepaid expenses	(7,808)	37,837
Security deposits	-	(295)
Increase (decrease) in liabilities:		
Accounts payable	4,865	10,998
Accrued salaries, wages and related expenses	14,102	(4,797)
Refundable advances	<u>158,118</u>	<u>-</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>319,610</u>	<u>51,345</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Insurance proceeds for property impairment	-	66,160
Purchase of property	<u>(110,650)</u>	<u>(24,750)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(110,650)</u>	<u>41,410</u>
NET INCREASE IN CASH	208,960	92,755
CASH AT BEGINNING OF YEAR	<u>666,632</u>	<u>573,877</u>
CASH AT END OF YEAR	<u>\$ 875,592</u>	<u>\$ 666,632</u>

See Notes to Financial Statements

MONADNOCK COLLABORATIVE

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The Monadnock Collaborative (the Collaborative) is a not-for-profit corporation located in Keene, New Hampshire. The Collaborative's purpose is to support the efforts of local projects and initiatives aimed at identifying and addressing the unmet healthcare needs of residents in the Monadnock Region of New Hampshire. Major programs include information and referral, education, and service program management.

Basis of Accounting

The financial statements of the Collaborative have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements of the Collaborative have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Collaborative to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Collaborative. These net assets may be used at the discretion of the Collaborative's Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Collaborative or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Collaborative's financial statements for the year ended June 30, 2022 from which the summarized information was derived.

MONADNOCK COLLABORATIVE

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various services and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

Advertising

The Collaborative expenses advertising costs as incurred. Advertising costs totaled \$55,014 and \$386 for the years ended June 30, 2023 and 2022, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash, trade receivables and payables. The carrying value for all such financial instruments, considering the terms, approximate fair value at June 30, 2023 and 2022.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding, after management has used reasonable collection efforts, are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be \$107,000 at June 30, 2023 and 2022. The Collaborative has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

Accrued Earned Time

The Collaborative has accrued a liability for future compensated absences that its employees have earned and which is vested with the employees.

MONADNOCK COLLABORATIVE

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are provided or costs are incurred.

Income Taxes

The Collaborative is a nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Collaborative to be other than a private foundation.

The Collaborative follows FASB ASC Topic No. 740, Accounting for Uncertainty in Income Taxes, which requires them to report uncertain tax positions, related interest and penalties, and to adjust its assets and liabilities for unrecognized tax benefits and accrued interest and penalties accordingly. At June 30, 2023, the Collaborative determined they had no tax positions that did not meet the "more likely than not" standard of being sustained by tax authorities.

The Collaborative is no longer subject to examinations by the United States Federal or State tax authorities before 2019.

Revenue Recognition

Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Collaborative reports the support as without donor restrictions.

2. CONCENTRATION OF RISK

The Collaborative maintains cash balances that, at times, may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at June 30, 2023. The Collaborative has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts. There were no uninsured cash balances at June 30, 2023.

For the year ended June 30, 2023 and 2022, approximately 95% and 98% of the total revenue was derived from grants from federal, state and other sources, respectively. The future existence of the Collaborative is dependent upon continued support from grant sources.

MONADNOCK COLLABORATIVE

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

3. PROPERTY AND EQUIPMENT

Property is stated at cost or fair value at date of donation. Material assets with a useful life in excess of one year are capitalized. The Collaborative depreciates the assets using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Equipment, furniture, and fixtures	3 - 10 Years
Leasehold improvements	20 Years

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

4. LEASE COMMITMENTS

The Collaborative has entered into two annual lease agreements to rent office space. Rent expense under these agreements aggregated \$51,303 and \$42,386 for the years ended June 30, 2023 and 2022, respectively.

In May 2022, the Collaborative entered into a lease agreement to rent office space for a term of twenty years. The lease payments will commence when significant construction completion is achieved, and a certificate of occupancy is issued which is expected to be in February 2024. As part of the lease agreement, the Collaborative has agreed to contribute toward the construction costs in the amount of \$309,000. The contribution will be paid in three installments: \$21,000 with the signing of the lease, \$100,000 upon signing of the construction contract, and the remaining balance due upon completion of the construction work. As of June 30, 2023 and 2022, the Collaborative has paid \$121,000 and \$21,000, respectively, which is included in leasehold improvements on the Statement of Financial Position.

5. RETIREMENT PLAN

During 2018 the Collaborative initiated a tax-sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Collaborative are eligible to contribute to the plan.

6. COMMITMENTS AND CONTINGENCIES

The Collaborative receives funding under various state and federal grants. Under the terms of these grants, the Collaborative is required to use the money within the grant period for purposes specified in the grant proposal. If expenditures for the grant were found not to have been made in compliance with the proposal, the Collaborative may be required to repay the grantor's funds.

MONADNOCK COLLABORATIVE**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022****7. LIQUIDITY AND AVAILABILITY**

The following represents the Collaborative's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash	\$ 875,592	\$ 666,632
Accounts receivable	328,842	357,808
Security deposits	<u>4,505</u>	<u>4,505</u>
Total financial assets	1,208,939	1,028,945
Less amounts not available to be used within one year:		
Security deposits	<u>4,505</u>	<u>4,505</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,204,434</u>	<u>\$ 1,024,440</u>

It is the Collaborative's goal to maintain financial assets to meet 30 days of operating expenses which is approximately \$205,000 and \$188,000, at June 30, 2023 and 2022, respectively.

8. INVOLUNTARY CONVERSION

In April 2021, the Collaborative sustained damage from a fire. Damage was recoverable through insurance and the Collaborative received \$66,160 during the year ended June 30, 2022, that is recorded in the Statement of Activities as a gain on involuntary conversion.

9. RECLASSIFICATIONS

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

10. RISKS RELATED TO COVID-19

Management continues to evaluate the effects of the novel coronavirus (COVID-19) matter, considering the facts and circumstances related to the impact of the virus on the Association's industry and has concluded that while it is reasonably possible that the virus could have a negative impact on the Association's financial position and, operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

MONADNOCK COLLABORATIVE

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

11. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through January 17, 2024, the date the financial statements were available for issuance.



NH CARE COLLABORATIVE Board of Directors 2024

Joshua Meehan, Chair

Executive Director
Keene Housing

Beth Daniels, Treasurer

Chief Executive Officer
Southwestern Community Services

Mary-Anne Wisell, Secretary

Executive Director
Monadnock Developmental Services

Tiffany M. Boyd, MHA, RN, ACM-RN
Director of Care Management
Cheshire Medical Center/Dartmouth
Health

Chris Coates

County Administrator
Cheshire County Administration

Maura McQueeney

President and CEO
Home Healthcare, Hospice &
Community Services

MADLINE ULLRICH

PROFILE:

- * Excellent organization and administrative skills
- * Detail oriented, but able to see the bigger picture.
- * Self-starter, independent worker, team player
- * Proficient in short and long term goal planning
- * Strong program development skills

WORK HISTORY:

08/22 – Present: EXECUTIVE DIRECTOR

06/21 – 07/22: INTERIM EXECUTIVE DIRECTOR, MONADNOCK COLLABORATIVE
Monadnock Collaborative, Keene, NH 03431

- Assumes all planning and day-to-day activities of a non-profit health and social services agency in two NH locations.
- Works with CFO to administer fiscal management and budget.
- Develops and strengthens community relations.
- Guides Board of Directors through strategic planning process to establish organizational goals and objectives.
- Directly and indirectly supervises a staff of 27.
- Oversees and remains current on all required law and compliance pertaining to human resources and clients.

03/18 - 06/21: PROGRAM MANAGER, PILOT HEALTH
Monadnock Collaborative, Keene, NH 03431

Job Summary: Create a supportive environment, oversee daily program operations, monitor for maximum quality assurance and maintain state reporting requirements. Community outreach on a local and state level. Assign, monitor and supervise 9 Care Coordinators w/case load assignments that average 38 participants per CC. Develop program policies and training protocol. Monitor proposed legislation, regulations, or rule changes to determine how agency services could be impacted.

01/09 to 03/18: CARE MANAGER
Crotched Mountain Community Care, Portsmouth, NH 03047

Job Summary: As a care manager, I coordinate support services for, the elderly and those with chronic health problems so that they can remain living independently in their own home. I provide on-going assessment for level of care and safety, develop a personalized plan of care and contract with vendors to provide in-home supports. I also navigate the Medicaid/Medicare system, write mini grants, and maintain on-going communication between client, family, and supports.

11/07 - 12/08: DIRECTOR, MONADNOCK FAMILY RESOURCE CENTER
Monadnock Family Services, 310 Marlboro Street, Keene, NH 03431 (603) 357-4400

Job Summary: The Resource Center was a collaboration of five prevention programs at Monadnock Family Services. My responsibilities included supervising program coordinators and staff, writing/administering grants/state contracts, marketing, community outreach and collaboration on both the local and state level, and managed a budget of approximately \$450,000.

02/03 - 10/07: SUPERVISOR, COMMUNITY SUPPORT FOR FAMILIES
Monadnock Family Services, 310 Marlboro Street, Keene, NH 03431 (603) 357-4400

Job Summary: As the Supervisor I was responsible for overall program development, grant monitoring, promotion and community relations. I hired and assigned staff who provided services within the Family Support, BabyTime and FamilyTime programs.

1/92 - 12/08: FOUNDER
All-R-Kids Supervised Visitation Center, 24 Vernon Street, Keene, NH 03431

Job Summary: Recognizing a need in the community, I designed and developed the ARK center. It was the first center in the State of NH and one of the first in the country. This project started out as a volunteer effort on my part and encompassed all areas of non-profit management. The center provided a safe and confidential space for families during parent/child supervised visits or exchanges in cases of domestic violence, child abuse and neglect. The center when I left in 2008 was fully staffed and had a budget of approximately \$100,000.

EDUCATION:

Keene State College, Keene, NH (1977 - 1981) Bachelor of Science in Education
Keene State College: Certification in Non-Profit Management (11/93)

COMMUNITY INVOLVEMENT:

Westmoreland School Board
Monadnock Area Artisan Association Workshop Committee (2012 - 2020)
Keene Art Walk Program Coordinator (2015 - Present)

AWARDS:

Special recognition from the Division for Children, Youth, and Families
Rotary Club Community Service Certificate
Foster Parent Association Recognition Award

REFERENCES AVAILABLE UPON REQUEST

Elyse Adams

Objective

I am interested in obtaining a challenging and fulfilling position in Human Service.

Abilities

- Microsoft Office
 - Word – Intermediate
 - Excel – Intermediate – including basic formulas and file matching
 - Publisher- Intermediate
 - Outlook- Intermediate
 - Access- Beginner
- Navigate & Refer 7- Data entry system
- New Heights- State of NH DHHS system

Employment History

Site Supervisor

Monadnock ServiceLink

3/2/2020 to Current Monadnock Collaborative

Keene, NH

- Perform in leadership capacity, to help promote the ServiceLink Program and motivate staff.
- Provide individual supervision to designated staff.
- Assist with staffing/scheduling. Assure adequate daily coverage.
- Identify issues, concerns and opportunities and report back to Program Director. Provide feedback/possible solution.
- Trouble shoot Refer 7 system and IT issues. Update Agency profiles in Refer 7 database.
- Provide/coordinate person-centered and timely first contact with consumers who contact program by phone, email or walk-in.
- Provide information and referrals by establishing contact with the consumer, assessing the individual's long and short term needs, identifying resources to meet those needs, providing a referral to identified resources, and, where appropriate, following up to ensure that a consumer's needs have been met;
- Provide/coordinate assistance to consumers in following through on application processes, including Social Security, APTD, Housing Assistance, LIS, QMBY/SLMBY, if other support with this work is not available;
- Work in collaboration with NH DHHS and community partners to keep database of resources up to date;
- Assure all client electronic records are maintained accurately by following Network standards for the use of Refer7;
- Assist with compiling data for reports as requested by ServiceLink Program Director;
- Appropriately coordinate consumer referral and follow up with specialized options counseling provided by members of ServiceLink team or appropriate community partners;
- Coordinate and provide community education sessions in conjunction with or at request of ServiceLink Program Director.
- Perform other duties as assigned by SLRC Program Director that will assist with Resource Center team functions.

Participant Directed Services Coordinator

Monadnock ServiceLink

11/2015 to 8/9/2021 Monadnock Collaborative

Keene, NH

- Provide consumers and community partners with information and assistance related to applying for NH VDC as well as other Veteran Benefits and Services
- Act as primary contact with VA Medical Centers that serve Veterans in the region
- Use person centered options counseling methods for consumers in addition to supported referral
- Follow protocol for implementing the VDC program, including tracking data
- Create action plans through assessment and person centered planning for veteran and his/her family
- Work with contracted fiscal intermediary to ensure that payment for services and staff employed are completed in a timely fashion.
- Work with team and community to maintain up to date information and contacts regarding veterans
- Work with service providers to raise awareness about NH VDC as well as other VA, state, and community services for Veterans
- Maintain SHIP and SMP certification to allow for one on one meetings with Medicare eligible individuals
- Provide one on one Medicare appointments
- Coordinate and supervise interns; to include schedule and training
- Coordinate the implementation of the NH Family Caregiver Support Program (NHFCSP)
- Track NHFCSP grant funds for three different sources, and about 50 caregivers
- Provide training on the Refer Data System for all staff
- Provide Long Term Care supports to include application assistance for the NH State Medicaid Waiver program
- Provide reporting assistance to Program Director for Federal and State reports

Program Assistant

03/2012-11/2015 Monadnock Collaborative

Keene, NH

- Logistics- Organizing and arranging food and location for events
- Participating in meetings with community members
- Working with the Regional Network of Substance Misuse Leadership Team
- Entering data into database
- Making connections with people in the Monadnock Region
- Contacting partners, coalition members, community members, and service providers through direct contact, email, or phone calls
- Taking meeting minutes
- Organizing and copying material for distribution
- Organizing and creating media advertisements and press releases
- Filing all paperwork, data collections, and handouts
- Assist Regional Substance Misuse Coordinator with Strategic Planning process
- Maintenance of Facebook, Twitter, and web page
- Assisting in grant writing process
- Gather materials for grant reimbursement
- Budget invoicing
- Media development

NE Scheduler/ Logistics Coordinator

02/2016-4/2009 C&S Wholesale Grocers

Keene, NH

- Scheduled appointments for 3rd party carriers into the various warehouses
- Appointed carriers into warehouses using on-line data entry in Retailixtraffic.com through phone calls and web (email) requests

- Maintained a record of all calls in Excel
- Received 60-120 calls per day with the heavier volume during the holidays or when covering for personnel out of the office
- Contacted and rescheduled carriers when a warehouse was too full by scheduling another appointment in a different warehouse or hired storage facility
- Created Purchase Orders for products going from one C&S warehouse to another C&S warehouse
- Created and maintained the transportation log for all purchase orders daily and week
- Assisted the Supervisor with the creation of reporting spreadsheets for the department Vice President

Educational History

Completion Date	Issuing Institution	Qualification	Course of Study
06/2004	Monadnock Regional High School	High School Diploma	General high school curriculum
04/2012	Axia University of Phoenix	Associates of Arts	Human Service Management
06/2013	NH Providers Association	Certificate	Grant Writing
10/2016	Axia University of Phoenix	Bachelors of Science	Psychology
10/2016	State of NH, DHHS, BEAS	SHIP and SMP Counselor Certification	Medicare
5/2017	Alliance of Information and Referral Systems	Certification	Referral Services
4/2021	Bureau of Elderly & Adult Services of New Hampshire	Certification	Person Centered Options Counselor

Jennifer Blodgett

I have completed my Bachelor's Degree in Health Care Management in December 2014 as well my Master's degree in Leadership. I seek challenging opportunities where I can fully apply my skills for the success of the organization. I seek employment where I can grow both personally and professionally and look forward to helping the organization succeed and surpass their goals. As a leader I want to play as a team member and help others meet and exceed their professional and personal goals. I am motivated and organized and I am excited for this opportunity.

Work Experience

Admissions Director

Springfield Rivers - Springfield, VT
2022 to Present

Generating admissions based on community referrals
Working closely with family and staff
Preparing medical charts and completing necessary paperwork
Marketing
Answering phones
All other duties as needed

Admissions Director.

Genesis Health Care at Lebanon Center - Lebanon, NH
September 2016 to Present

- Provide Customer service to potential clients and their families as well as to those already in house
- Manage and enter all incoming referrals from hospitals, agencies and home
- Support all staff within the facility
- Facility new business by reaching out to community hospitals, health care agencies, community support systems and social media
- Provide center tours and discuss services we provide to community alliances and potential customers
- Provide support to families by giving informational sessions on how we can assist their loved ones as well as their family
- Work closely with providers in house and communicate as needed
- Support nursing, dietary, housekeeping, rehab services and management team
- Insurance verification
- Completing necessary admission documentation and uploading into appropriate systems
- Time Management, organization and flexibility
- Monitor the overall operations of the building and work closely with Center

Dental Assistant

Community Dental of Claremont - Claremont, NH
May 2022 to September 2022

Dental Assistant

Executive Director and Center Nursing Director

Dartmouth Hitchcock Medical Center - Lebanon, NH

January 2012 to December 2016

- Dispatching Technologist to the Operating Room
- Dispatching Technologist to perform portable X-Rays
- Schedule and complete X-ray Exams for inpatients
- Answer Phones
- Premising patients
- Coordination of 6-7 team members daily in rotation to run OR cases, organize lunches to meet the needs of the department as well as to meet the needs of the organization to provide the best patient care.
- Continuously developing efficient processes to manage work flow of my team
- Any other duties as needed

Medical Secretary II - Spine Center

Dartmouth Hitchcock Medical Center - Lebanon, NH

January 2007 to December 2012

- Scheduling and coordinating patient appointments
- Managing multi-line phone system and dispatching calls as necessary
- Monitoring Provider schedules
- Customer Service
- Triaging phone calls
- Scheduling patient from new referrals as well as follow ups both internally and externally
- Any other duties as needed

Medical Secretary Float- General Ambulatory Services

Dartmouth Hitchcock Medical Center - Lebanon, NH

January 2007 to December 2007

- Scheduling and coordinating patient appointments
- Managing multi-line phone system and triaging as needed
- Scheduling patient from new referrals as well as follow ups both internally and externally
- Any other duties as needed

Office Administrator

Cinnamon Street Child Care Center - Newport, NH

January 2002 to December 2007

- Accounts Payable/Accounts Receivable
- Invoicing and Payment Collection
- Assistant to Director of Childhood Education
- State billing and other program billing in which help to fund the organization
- Provided excellent customer service to our family and assisted with applying for supportive services as needed
- Worked with USDA guidelines, proving monthly scheduled menus and did the daycare shopping monthly
- Answered phones, file, data entry and other office duties as needed

Personal Care Service Provider

Granite State Independent Living - Concord, NH

January 2004 to December 2006

- Scheduled appointments and transported to appointments
- Executed Dr. Instructions and recommendations
- Assisted with bathing, general hygiene
- Cooking.
- Cleaning
- Shopping
- Financial responsibilities to include:
- Managing of checkbook
- Paying bills
- Assuring all financial obligations had been met
- Ordering, organizing and distributing medications

Office Manager

Norwood Cabinet Co. - Charlestown, NH

January 1995 to December 2002

- Payroll, Accounts Receivable/Payable
- Handled insurance claims and related issues
- Ordering of supplies
- Safety Committee
- Provided kitchen designs and quotes to customers
- Answered phones and all other office duties as needed

Administrative Assistant

Upper Valley Oral Surgery - Lebanon, NH

Scheduling appointments

Collecting payments

Entering referrals

Traveling with designated Dr. to their New London and Claremont offices

Answering phones and other generalized office tasks as needed

Education

Masters in Leadership

Granite State College

May 2016

Fall Mountain Regional High School

May 2006

Master's Degree

Granite State College

Skills

- Safety Training
- Multi-tasking

- Effective Communicator
- Team Player
- Organized
- Attentive
- Motivated
- Triage
- Insurance Verification
- Medical Scheduling
- Accounting
- Dental Assisting
- Medical Billing

Lila Pellerin

Employment History

Bookkeeper / Billing Specialist 2021 - present

New Hampshire Care Collaborative

- Bookkeeping for non-profit
- Working with auditors for annual report filings

Remote Bookkeeper 2020 - 2021

Beth Blaney & Associates

- Bookkeeping for several small businesses in NH, NY, and MA
- Fully remote support for multiple clients
- Working with CPAs and Tax Prep specialists to keep books current and ready for tax season

Inventory Manager / Sales Associate 2019 - 2020

BravoBra Boutique

- Inventory management including receiving, returns & reconciling year-end physical inventory for a women's boutique
- Retail sales and customer service
- Customer order fulfillment & shipping

Inventory Manager / Sales Associate 2015 - 2019

JOY

- Inventory management for a women's boutique
- Maintaining & upgrading point-of-sale system
- Retail sales and customer service
- Customer order fulfillment & shipping

Office Administrator & Bookkeeper 2012-2014

Manchester Capital Management

www.mcmlc.com

- Administration & Bookkeeping (Peachtree) for a wealth management office including AR/AP & expense reports
- Packaging & shipping of confidential documents, daily office mail & marketing materials
- Graphic design for in-house and public marketing efforts

Operations Manager 2011-2012

Walpole Creamery

- Administrator of office and production staff for an ice cream producer/wholesaler/retailer
- Full-charge Bookkeeping (Quickbooks) including AR/AP, invoicing, credit card payment processing, bank deposits, account reconciliations
- Quarterly & year-end financial reporting

Web & Graphic Designer 2010-2011

Sonnax, Inc.

www.sonnax.com

- Web and print-based marketing design for international manufacturing company producing highly specialized automotive transmission parts and tools
- Working with in-house product line managers to design marketing around product-specific market lines
- Working with vendors to coordinate deadlines and maintain corporate quality standards in all marketing pieces

Office Manager / Bookkeeper / Graphic Design 2005-2010

Socius Architects

- Full-charge Bookkeeping (Quickbooks) including AR/AP, invoicing, bank deposits & account reconciliations
- Quarterly & year-end financial reporting
- Web & Graphic design, photo editing for in-house marketing and various clients using InDesign, Illustrator and Photoshop

Web Designer & Database Administrator 1998-2005

Oak Meadow School

www.oakmeadow.com

- Website design and programming for international online school and homeschooling curriculum provider
- Database Administration and integration of multiple software applications.

- SQL Server and MS-based network maintenance
- Implementation of online curriculum, chat room and AbleCommerce storefront
- Integration of technologies with company-wide accounting system

Graphic Designer & Customer Service 1995-1998

EOS Travel

- Brochure layout and writing for educational travel tours through the National Wildlife Federation and Explorer's Club
- MS Access Database Administration
- Phone reception/passenger booking

Administrative Assistant 1994-1995

Lyon Travel

Computer Skills

Windows PC and Mac proficient

QuickBooks Pro, Sage 50, Peachtree

Microsoft Office: Excel, Word, Outlook, PowerPoint, Publisher, Access

Adobe CS6 Design Suite: Illustrator, InDesign, Photoshop

ColdFusion, SQL, Dreamweaver

Community Involvement

Vice President- Parent Teacher Organization 2014-2017

Manchester Elementary Middle School (MEMS)

Advisory Board 2014-2017

Northshire Young Professionals

Vice President- Board of Directors 2008-2010

Cheshire Children's Museum

Education

Microsoft MCSE training, 1998

High School Diploma, 1994

Rebecca M. Aiken-Rostron

Objective To obtain a full time position and career while contributing to a growing company that challenges me daily while working as a team towards a common goal and allows me to interact with fellow colleagues and the public as well as provide exceptional service to all that I interact with.

Experience 2011 – Present NH Care Collaborative, Keene, NH
ServiceLink Resource Center of Sullivan County
same contracted position – fiscal agent changed

2008 – 2011 Southwestern Community Services Claremont, NH
ServiceLink Resource Center of Sullivan County

Veteran's Directed Care Advisor

Certified Information & Referral Specialist –Aging/Disabled – CIRS-A/D

SHIP Certified Medicare Coordinator (Sullivan & Cheshire County)

Certified Long Term Care Support Options Counselor

- Provide supported referrals, options counseling and information to the elderly & disabled to help them lead independent and healthy lives as well as to help them understand and navigate the NH DHHS system, Medicare system and other needed programs.
- Provide exceptional customer service to a diverse population of elderly, their family members, disabled and the underserved
- Provide Long Term Supported Services options counseling with a person-centered focus
- Provide support and limited case management to the Veteran's Directed Care program recipients
- Follow protocol for implementing the Veteran's Directed Care program recipients, including data tracking
- Create action plans through assessment and person centered planning for the Veteran's Directed Program recipient and their family/caregivers
- Conduct initial and yearly comprehensive functional assessments of the Veteran Directed Care program recipients
- Work with the fiscal management department (for the Veteran's Directed Care Program) to ensure that payment for services and employed staff are paid on time and within the current budget
- Provide education, support and grant fund management assistance to NH Family Caregiver Recipients
- Complete several program reports (Federal and State)
- Maintain our database of local resources
- Assess individual's long and short term needs to help identify resources to meet these needs
- Assist with filing for SS benefits and appeals (retirement, disability)
- Counsel and educate the elderly & disabled on all aspects of Medicare and other available health insurance options– (new to Medicare, fraud and abuse, enrolling, prescription drug plans, Medicare Advantage plans, Medicare Supplemental Ins. Info)
- SHIP, SMP and MIPPA knowledgeable

- Prepare Federal and State reports in a timely manner for various funding sources (ie: AoA reports, ACL reports, SHIP reports, MIPPA reports, SMP reports)
 - Enter all Medicare related fraud and abuse issues, concerns, education and outreach into SMART FACTS, SIRS, STARS and other reporting systems
 - Educate, report and provide supported assistance to Medicare beneficiaries to get Medicare Savings Benefits
 - Provide community outreach (ie: presentations, radio, TV, ads) to help educate the elderly and disabled on the programs we have available to them to help them lead healthy and independent lives
-
- Work with BEAS to keep our database of resources up to date

2006-2008 Valley Regional Hospital Claremont, NH

Mammography Coordinator

- Coordinate all functions of the mammography department
- Schedule all patients for diagnostic and routine screenings.
- Schedule all breast biopsies.
- Record all mammo and biopsy results into MRS system and mail result letters to all patients
- Manage mammo sched to maintain full daily schedules

2004-2006 Gill Home Ludlow, VT

Payroll and Accounts Payable

Social Services Director - Admissions & Discharge Coord.

- Processed payroll and all employee benefits.
- Filed quarterly tax, federal and state payroll forms
- Managed all employee HR files, name badges, time cards
- Set up new employees with health, dental insurance
- Managed yearly reviews and updated licenses for all licensed staff
- Rec'd and entered all invoices into GL system and paid invoices on time
- Recruited and coordinated all facility admissions
- Helped resident's and families adjust to being admitted to a nursing home
- Made sure that all proper home supports were in place before any resident was discharged (ie: home care providers, ramps, bathing adaptations, meals on wheels etc).
- Assisted family's complete all admission paperwork, financial eligibility
- Completed quarterly and yearly psychosocial and discharge planning care plans for residents
- Provided social service supports for residents and their families

2001-2004 Dartmouth Hitchcock Med Ctr Lebanon, NH

Insurance Referral Specialist/Clinical Secretary

- Obtained HMO ins referrals for all patient's specialty appts
- Scheduled all specialty appts ordered by PCP
- Scheduled patients for PCP appointments
- Collected office visit co-pays
- Entered and verified patient insurance and demographics

1999-2001 VNA of VT & NH White River Jct., VT

Payroll/HR/Workers Compensation

- Processed payroll for multi-state home care agency with several satellite offices
- Managed HR files for all employees
- Managed tickler system for all licensed staff to assure all licenses and ins coverage are up to date
- Prepared all agency over time and on call reports
- Managed all workers compensation reports/claims for agency and assigned staff to appropriate light duty

1989-1999 Sullivan County Nursing Home Unity, NH

Health Unit Coordinator

MDS Medicaid Reimbursement Data Entry

LNA

- Entered all federally mandated MDS assessments for Medicaid reimbursement into the computer system
- Managed patient medical record charts
- Ordered all supplies for the unit from dietary to general medical to specialty Medicare B supplies such as colostomy and feeding tube supplies.
- Recorded daily vitals (temperatures, pulse, respirations) into resident's medical records
- Maintained all resident's medical records – made sure all MD orders are signed in a timely manner (ie: telephone orders), lab tests posted, entered etc.
- Coordinated all the unit's activities
- Answered unit phone calls and directed appropriately
- Provided daily personal care (bathing, toileting, feeding, ambulating) to residents
- Monitored residents for any vital changes, behaviors etc

Certifications

State of NH DHHS, BEAS/CMS	SHIP/SMP Counselor- Medicare
Alliance of Information & Referral Systems	I & R Referral Specialist
Bureau of Elderly & Adult Services (NH)	Long Term Care Services Support (LTSS) Person Centered Options Counselor

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Monadnock Collaborative dba NH Care Collaborative

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Ullrich, Madeline	Executive Director	\$16,550.00	\$82,751.00
Adams, Elyse	Center Manager, Monadnock Region/Program Supervisor	\$52,650.00	\$52,650.00
Blodgett, Jennifer	Center manager - Sullivan County	\$45,825.00	\$45,825.00
Pellering, Lila	Controller	\$28,958.00	\$64,351.00
Rostron, Rebecca	Medicare Trainer	\$52,650.00	\$52,650.00
		\$0.00	\$0.00

Subject: RFA-2024-DLTSS-03-ADRCSS-06 Aging and Disability Resource Center Services

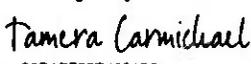
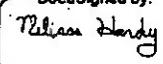
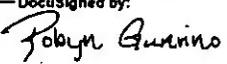
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Partnership for Public Health, Inc.		1.4 Contractor Address 67 Water Street, Suite #105 Laconia, NH 03246	
1.5 Contractor Phone Number 603-528-2145	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$1,809,296
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature <small>DocuSigned by:</small>  <small>20BA7E9004854C0...</small> Date: 5/29/2024		1.12 Name and Title of Contractor Signatory Tamera Carmichael Executive Director	
1.13 State Agency Signature <small>DocuSigned by:</small>  <small>1323A240400F495...</small> Date: 5/29/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) <small>DocuSigned by:</small> By:  On: 5/29/2024 <small>748734844941460...</small>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials DS
TC
 Date 5/29/2024

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials DS
TC
Date 5/29/2024

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.


 Contractor Initials
 Date 5/29/2024

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials DS
TC
Date 5/29/2024

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Aging and Disability Resource Center Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Belknap and Carroll counties.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults and establish a performance measurement system ^{DS} or TC

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services**

EXHIBIT B

accountability, monitoring and reporting of system quality, access, and cost.

~~1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.~~

1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.

1.6. Administrative Requirements

1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.

1.6.2. The Contractor must:

1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.

1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.

1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.

1.6.2.4. Provide home or community visits as needed.

1.6.3. The Contractor must occupy an independent office space that, at a minimum:

1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;

1.6.3.2. Meets all applicable state and local building rules and ordinances;

1.6.3.3. Has sufficient space that includes, but is not limited to:

1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;

1.6.3.3.2. Has barrier-free/handicap access;

1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:

1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
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- 1.6.3.3.2. Family Assistance (BFA), or other Department staff; and
The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
 - 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
 - 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
 - 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
 - 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
 - 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
 - 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
 - 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
 - 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
 - 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:

- 1.6.5.2.1. Scheduling meetings;
- 1.6.5.2.2. Inviting participants;
- 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
- 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
- 1.6.5.2.5. Recording minutes from each meeting; and
- 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.
- 1.8.1.3. Subsidized housing sites.

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- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.
- 1.9. **Training**
 - 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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1.9.1.7.2. Medicare counselors must be fully SHIP-certified.

1.9.1.8. Other training(s) deemed appropriate by the Department.

1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.

1.10. Information & Referral (I&R) and Person-Centered Options Counseling

1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:

1.10.1.1. Assistance with referrals and support to access other agencies.

1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.

1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I+R needs identified through these protocols.

1.10.1.4. Referrals and access to Title III and Title XX services and programs.

1.10.1.5. Referrals and access to community-based services, housing, and other supports.

1.10.1.6. Services to meet the needs of the individual and their family.

1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.

1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.

1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.

1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, including any amendments.

1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).

1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:

1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
 - 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. **Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.

1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.

1.12. Family Caregiver Support Program Services

1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.

1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.

1.12.3. The Contractor must ensure:

1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or

1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.

1.12.4. The Contractor must:

1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or

1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.

1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:

1.12.5.1. Care Companion (within Trualta);

1.12.5.2. Peer support; or

1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one

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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
- 1.14.3.2. Outreach and education via a booth or exhibit at an event.
- 1.14.3.3. An enrollment event.
- 1.14.3.4. An interactive web presentation.

1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:

- 1.14.4.1. Town offices.
- 1.14.4.2. Housing sites.
- 1.14.4.3. Home health agencies.
- 1.14.4.4. Faith-based Communities and parish nurses.
- 1.14.4.5. Public libraries.
- 1.14.4.6. Fuel assistance agencies.
- 1.14.4.7. Hospital public affairs managers.
- 1.14.4.8. Pharmacies.
- 1.14.4.9. Medical practices.
- 1.14.4.10. Other Community Partners.

1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).

1.15. Veteran Directed Care (VDC)

1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.

1.15.2. The Contractor must collaborate with and accept referrals from:

- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Senior Medicare Patrol (SMP) Services

1.16.1. The Contractor must provide SMP services statewide, based in the following geographic areas:

- 1.16.1.1. North (Coos, Grafton, Carroll, and Belknap Counties);
- 1.16.1.2. East (Merrimack, Rockingham, and Stafford Counties); and
- 1.16.1.3. South (Sullivan, Cheshire, and Hillsborough Counties).

1.16.2. Each of the three (3) SMP geographic areas must have one (1) SMP Complex Interactions Specialist who has completed the SMP

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Complex Interactions Training, in order to be trained to make referrals of fraud and abuse.

- ~~1.16.3. The Contractor must provide SMP Services statewide, to increase community awareness and prevention of health care fraud and abuse through education, counseling, assistance and outreach for individuals with Medicare, with a specific emphasis on those with the greatest need.~~
- 1.16.4. The Contractor must recruit, train and maintain staff and volunteers to assist health care consumers on how to protect personal health information, detect payment errors, and report questionable Medicare billing situations.
- 1.16.5. The Contractor must provide no less than one (1) group outreach and education event per quarter, per geographic area in 1.16.1., to total no less than four (4) per year, per region, with an emphasis on providing and distributing SMP outreach during the year.
- 1.16.6. The Contractor must provide no less than one (1) instance of media outreach per month, including but not limited to SMP-approved:
 - 1.16.6.1. Flyers.
 - 1.16.6.2. Fact sheets.
 - 1.16.6.3. Newsletters.
 - 1.16.6.4. Advertisements.
- 1.16.7. The Contractor must collaborate with organizations regarding the SMP program, including NH SHIP, to provide the use of toll-free telephone lines, web-based strategies through local and statewide media channels, and education outreach planning.
- 1.16.8. The Contractor must provide beneficiary education and inquiry resolution of health care billing errors and suspected fraudulent practices.
- 1.16.9. The Contractor must utilize local and statewide resources to support expanded Medicare awareness and coverage.
- 1.16.10. The Contractor must conduct reporting to the ACL and in the SMP Information and Reporting System (SIRS) using the SMP Resource Center's resources, and monitor and assess their results through quality measures.
- 1.16.11. The Contractor must report activities in SIRS to meet the performance measures required by the Office of Inspector General (OIG) and assist each year with the reconciliation of the annual OIG report.
- 1.16.12. The Contractor must provide isolated individuals and those with greatest need with information regarding Medicare fraud and abuse by providing SMP outreach materials and informational services, through expanded partnerships and a network of trained volunteers.

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1.16.13. The Contractor must implement the Volunteer Risk and Program Management as developed by the SMP Resource Center and approved by the ACL.

1.17. ADRC General Phone Line

1.17.1. The Contractor must operate the existing statewide ADRC General Phone Line. The ADRC phone system is designed to automatically route calls for individuals calling from a cell phone set up in NH to the appropriate ADRC regional center. For calls from land lines or cell phones established outside NH, the call defaults to the ADRC General Phone Line, rather than routing to a specific center.

1.17.2. The Contractor must accept calls transferred from the ADRC General Phone Line including:

1.17.2.1. Providing a minimum of forty (40) hours per week of ADRC general phone line services, Monday through Friday during business hours.

1.17.2.2. Providing a quarterly report to the Department of overall call volumes.

1.17.2.3. Logging all received telephone calls, which includes, but is not limited to:

1.17.2.3.1. Name of caller.

1.17.2.3.2. Time of call.

1.17.2.3.3. Telephone number of caller.

1.17.2.3.4. The ADRC provider to whom the caller was referred.

1.17.2.4. Transferring calls to applicable ADRC provider.

1.17.2.5. Responding to calls left on voicemail within one (1) business day from the time the call is received.

1.18. Staffing

1.18.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>

1.18.2. The Contractor must provide staff for each ADRC location, as follows:

1.18.2.1. One (1) full-time equivalent (FTE) center manager; and

1.18.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care

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support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.

- 1.18.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.18.4. The Contractor must provide one (1) SMP Complex Interactions Specialist per covered geographic area, who has completed the SMP Complex Interactions Training, in each of the three (3) SMP geographic areas for statewide coverage.
- 1.18.5. The Contractor must ensure the General Phone Line is adequately staffed, to provide a minimum of forty (40) hours per week of ADRC general telephone line services, Monday through Friday during business hours.
- 1.18.6. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.19. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.20. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.3. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the database accurately and timely.
- 2.4. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.4.1. Expenditures and expenses for outreach activities; and
 - 2.4.2. Average annual income of caregivers including, but not limited to, those who:
 - 2.4.2.1. Receive grants.

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- 2.4.2.2. Receive training.
 - 2.4.2.3. Receive I & R supports.
 - 2.4.2.4. Receive counseling.
 - 2.4.2.5. Participate in support groups.
- 2.5. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
- 2.5.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.5.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.5.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and
 - 2.5.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.6. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.7. Background Checks
- 2.7.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.7.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.7.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

Confidential Data

- 2.7.2. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
- 2.7.3. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to

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confidential data. The Contractor must provide attestations upon Department request.

2.8. Privacy Impact Assessment

2.8.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 2.8.1.1. How PII is gathered and stored;
- 2.8.1.2. Who will have access to PII;
- 2.8.1.3. How PII will be used in the system;
- 2.8.1.4. How individual consent will be achieved and revoked; and
- 2.8.1.5. Privacy practices.

2.8.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.9. Department Owned Devices, Systems and Network Usage

2.9.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:

- 2.9.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 2.9.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they

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access or attempt to access information without having the express authority of the Department to do so;

- 2.9.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 2.9.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 2.9.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 2.9.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 2.9.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.9.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.9.1.9. Agree when utilizing the Department's email system:
 - 2.9.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 2.9.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 2.9.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately." DS
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delete this electronic message and any attachments from your system. Thank you for your cooperation."

2.9.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.9.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.9.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.9.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.9.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.9.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

2.9.2. Workspace Requirement

2.9.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

2.10. Contract End-of-Life Transition Services

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2.10.1. General Requirements

2.10.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient". Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

2.10.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

2.10.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

2.10.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

2.10.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Infor^{DS} on

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Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

2.10.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.10.2. Completion of Transition Services

2.10.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

2.10.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.10.3. Disagreement over Transition Services Results

2.10.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.11. Website and Social Media

2.11.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

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2.11.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.11.3. State of New Hampshire's Website Copyright

2.11.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service

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and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

4.3.2. All materials produced or purchased under the Agreement must

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prior approval from the Department before printing, production, distribution or use.

4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 4.3.3.1. Brochures.
- 4.3.3.2. Resource directories.
- 4.3.3.3. Protocols or guidelines.
- 4.3.3.4. Posters.
- 4.3.3.5. Reports.

4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

5.1. The Contractor must keep records that include, but are not limited to:

5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and

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evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts...
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 56.78% Federal funds.
 - 1.1.1. 2.83%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 3.29%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 8.66%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 6.59%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 30.15% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN# 93.778, MEDICAID.
 - 1.1.6. 48.48%, Senior Medicare Patrol, as awarded on May 25, 2023, by the Administration for Community Living, ALN #93.048, FAIN #90MPPF0057.
 - 1.2. 43.22% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-3, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

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- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
 - 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.

**New Hampshire Department of Health and Human Services
Aging and Disability Resource Center Services
EXHIBIT C**

- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

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Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Partnership for Public Health, Inc.</i>		
Budget Request for: <i>ADRC: Belknap & Carroll County</i>		
Budget Period: <i>July 1, 2024 - June 30, 2026</i>		
Indirect Cost Rate (if applicable) 12.94%		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$404,274	\$404,274
2. Fringe Benefits	\$66,688	\$66,688
3. Consultants	\$17,383	\$17,383
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$2,735	\$2,735
5.(a) Supplies - Educational	\$1,020	\$1,020
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$1,200	\$1,200
6. Travel	\$6,000	\$6,000
7. Software	\$1	\$1
8. (a) Other - Marketing/Communications	\$989	\$989
8. (b) Other - Education and Training	\$1,800	\$1,800
8. (c) Other - Other (specify below)	\$0	\$0
Communications (telephone & internet)	\$7,440	\$7,440
Postage	\$780	\$780
Subscriptions	\$1,512	\$1,512
Audit & Legal	\$6,276	\$6,276
Advertising	\$300	\$300
Conferences & Staff Education	\$1	\$1
Recruitment Costs	\$500	\$500
9. Subrecipient Contracts	\$1	\$1
Total Direct Costs	\$571,685	\$571,685
Total Indirect Costs	\$73,963	\$73,963
Subtotals	\$645,648	\$645,648
TOTAL	\$1,291,296	\$1,291,296

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Partnership for Public Health, Inc.</i>		
ADRC: <i>SMPP (Health Care Fraud Prevention Program)</i>		
Budget Request for: <i>Program</i>		
Budget Period: <i>July 1, 2024 - June 30, 2026</i>		
Indirect Cost Rate (if applicable) <i>13.00%</i>		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$145,118	\$149,468
2. Fringe Benefits	\$45,348	\$45,348
3. Consultants	\$4,112	\$4,112
4. Equipment	\$0	\$0
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.		
5.(a) Supplies - Educational	\$300	\$300
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$5,400	\$1,350
6. Travel	\$10,500	\$10,500
7. Software	\$1	\$1
8. (a) Other - Marketing/Communications	\$385	\$385
8. (b) Other - Education and Training	\$1	\$1
8. (c) Other - Other (specify below)	\$0	\$0
Communications (telephone & internet)	\$1,830	\$1,830
Postage	\$293	\$293
Subscriptions	\$435	\$435
Audit & Legal	\$2,391	\$2,391
Advertising	\$1,200	\$1,200
Conferences & Staff Education	\$1	\$1
Recruitment Costs	\$800	\$300
9. Subrecipient Contracts	\$1	\$1
Total Direct Costs	\$220,354	\$220,354
Total Indirect Costs	\$28,846	\$28,846
Subtotals	\$249,000	\$249,000
TOTAL	\$498,000	\$498,000

Exhibit C-3 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Partnership for Public Health, Inc.</i>		
Budget Request for: <i>ADRC: Phone Line (FCG)</i>		
Budget Period: <i>July 1, 2024 - June 30, 2026</i>		
Indirect Cost Rate (if applicable) <i>12.95%</i>		
Line Item	Program Cost - Funded by DHHS : SFY 25	Program Cost - Funded by DHHS : SFY 26
1. Salary & Wages	\$5,532	\$5,532
2. Fringe Benefits	\$2,120	\$2,120
3. Consultants	\$183	\$183
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$32	\$32
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$50	\$50
6. Travel	\$0	\$0
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$15	\$15
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
Communications (telephone & internet)	\$184	\$184
Postage	\$12	\$12
Subscriptions	\$20	\$20
Audit & Legal	\$98	\$98
Advertising	\$1	\$1
Conferences & Staff Education	\$1	\$1
Recruitment Costs	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$8,853	\$8,853
Total Indirect Costs	\$1,147	\$1,147
Subtotals	\$10,000	\$10,000
TOTAL	\$20,000	\$20,000

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
-
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
- 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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Contractor's Initials

Date 5/29/2024

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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Contractor's Initials
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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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TC

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: D46WFKRS8NR5
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO X YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO X YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Name: Partnership for Public Health, Inc.

5/29/2024

Date: _____

DocuSigned by:

26BA7E90D4854C0...
 Name: Tamera Carmichael
 Title: Executive Director

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 Contractor's Initials
 Date 5/29/2024

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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DHHS Information Security Requirements

8. **Open Wireless Networks.** End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. **Remote User Communication.** If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. **SSH File Transfer Protocol (SFTP),** also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. **Wireless Devices.** If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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DHHS Information Security Requirements

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, system's access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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- future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.
12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
 16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



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Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity." The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) **Definitions**

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," "Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) **Business Associate Use and Disclosure of Protected Health Information**

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including bi

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limited to all its directors, officers, employees, and agents; shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2:

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected priv

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Business Associate Agreement

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522; to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Partnership for Public Health, Inc.

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1323A24040DF495...

DocuSigned by: Tamera Carmichael 28BA7E00D4854C0...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Tamera Carmichael

Name of Authorized Representative

Name of Authorized Representative

Director, DLTS

Executive Director

Title of Authorized Representative

Title of Authorized Representative

5/29/2024

5/29/2024

Date

Date Exhibit F

DS TC Contractor Initials

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that PARTNERSHIP FOR PUBLIC HEALTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 21, 2005. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 534847

Certificate Number: 0005775671



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Trish Stafford hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer as board President of Partnership For Public Health, Inc.
(Corporation/LLC Name)

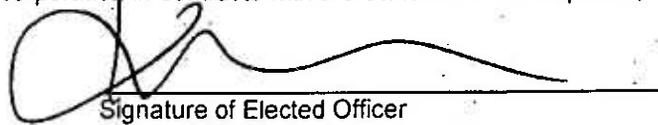
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 22, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Tamera Carmichael, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Partnership for Public Health, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4.29.2024



Signature of Elected Officer

Name: Trish Stafford :

Title: Board of Directors President



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/24/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gifford NH 03247-7425	CONTACT NAME: Sidney Stevens PHONE (A/C No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: Sidney@esinsurance.net
INSURER(S) AFFORDING COVERAGE	
INSURED	INSURER A: Great American Insurance Group
Partnership for Public Health, Inc. 67 Water Street, Suite 105 Laconia NH 03246	INSURER B: Twin City Fire Insurance Co
	INSURER C: United States Fire Insurance Co.
	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 24 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			MAC 5601104 00	03/10/2024	03/10/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			MAC 5601104 00	03/10/2024	03/10/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			UMB 5601105 00	03/10/2024	03/10/2025	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	04WECRJ0009	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Accident Policy			US1859372	03/10/2024	03/10/2025	Accident Medical Expense \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

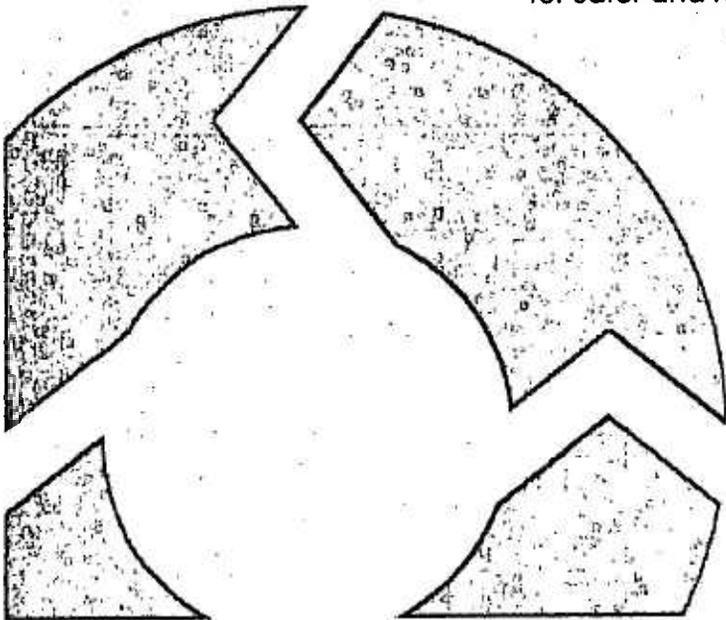
CERTIFICATE HOLDER State of NH Department of Health and Human Services 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



MISSION STATEMENT

OUR MISSION IS...

To lead and partner in public health strategies
across the Lakes Region and New Hampshire
for safer and healthier communities.





**Partnership for Public Health, Inc.
Formerly known as Lakes Region Partnership for
Public Health, Inc.**

Financial Statements

With Schedule of Expenditures of Federal Awards

June 30, 2023 and 2022

and

Independent Auditor's Report

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

**PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
FINANCIAL STATEMENTS
June 30, 2023 and 2022**

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CERTIFIED PUBLIC ACCOUNTANTS
608 Chesnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Partnership for Public Health, Inc.
Formerly known as Lakes Region Partnership for Public Health, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Partnership for Public Health, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Partnership for Public Health, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Partnership for Public Health, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Public Health, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Public Health Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Public Health, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2024 on our consideration of Partnership for Public Health, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Partnership for Public Health, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Partnership for Public Health, Inc.'s internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 17, 2024

PARTNERSHIP FOR PUBLIC HEALTH, INC.
 Formerly known as Lakes Region Partnership for Public Health, Inc.
 Statements of Financial Position
 June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS:		
Cash		
Cash, restricted	\$ 299,709	\$ 321,050
Contributions receivable	342,365	206,684
Prepaid expenses	439,144	355,207
TOTAL CURRENT ASSETS	<u>1,095,466</u>	<u>896,294</u>
PROPERTY AND EQUIPMENT:		
Leasehold improvements	4,561	4,561
Furniture and equipment	<u>23,010</u>	<u>14,510</u>
Less accumulated depreciation	27,571	19,071
PROPERTY AND EQUIPMENT, NET	<u>(20,623)</u>	<u>(18,827)</u>
	6,948	244
OTHER NONCURRENT ASSETS:		
Investments	445,875	77,416
Deposit	8,481	2,981
TOTAL OTHER NONCURRENT ASSETS	<u>454,356</u>	<u>80,397</u>
TOTAL ASSETS	<u>\$ 1,556,770</u>	<u>\$ 976,935</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 30,628	\$ 40,917
Accrued payroll	22,571	56,354
Accrued compensated absences	39,087	28,571
Accrued other expenses	25,104	27,726
Refundable advances from grantors	46,563	26,850
Fiduciary funds	2,120	2,120
TOTAL CURRENT LIABILITIES	<u>166,073</u>	<u>182,538</u>
TOTAL LIABILITIES	<u>166,073</u>	<u>182,538</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,041,056	619,674
With donor restrictions:		
Purpose restrictions	349,641	174,723
TOTAL NET ASSETS	<u>1,390,697</u>	<u>794,397</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,556,770</u>	<u>\$ 976,935</u>

See notes to financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC.
 Formerly known as Lakes Region Partnership for Public Health, Inc.
 Statements of Activities
 For the Years Ended June 30, 2023 and 2022

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT AND REVENUE:

- Contributions
- In-kind support
- Government funds
- Private grants and awards
- Special events
- Agent fees
- Miscellaneous income
- Interest income
- Employee Retention Credit
- SBA PPP debt forgiveness
- Net assets released from donor restrictions

**TOTAL SUPPORT AND REVENUE
 WITHOUT DONOR RESTRICTIONS**

EXPENSES:

- Program services
- Management and general

TOTAL EXPENSES

**INCREASE IN NET ASSETS
 WITHOUT DONOR RESTRICTIONS**

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

- Contributions
- Government funds
- Private grants and awards
- Special events
- Miscellaneous income
- Net assets released from donor restrictions

**INCREASE IN NET ASSETS
 WITH DONOR RESTRICTIONS**

CHANGE IN NET ASSETS

NET ASSETS, JULY 1

NET ASSETS, JUNE 30

	<u>2023</u>	<u>2022</u>
	\$ 239,566	\$ 37,435
	61,609	45,174
	1,162,874	1,369,668
	93,195	45,001
		491
	78,640	111,105
	9,360	11,622
	6,501	1,556
	452,436	
	<u>198,438</u>	<u>161,204</u>
		61,807
	<u>2,302,619</u>	<u>1,845,063</u>
	<u>1,599,799</u>	<u>1,415,282</u>
	281,438	241,632
	<u>1,881,237</u>	<u>1,656,914</u>
	<u>421,382</u>	<u>188,149</u>
	17,856	22,450
	350,000	84,347
	5,500	2,600
		504
	<u>(198,438)</u>	<u>(61,807)</u>
	<u>174,918</u>	<u>48,094</u>
	596,300	236,243
	<u>794,397</u>	<u>558,154</u>
	<u>\$ 1,390,697</u>	<u>\$ 794,397</u>

See notes to financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC.
Formerly known as Lakes Region Partnership for Public Health, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	\$ 883,328	\$ 93,660	\$ 976,988
Employee benefits	84,143	19,389	103,532
Payroll taxes	60,008	14,592	74,600
	<u>1,027,479</u>	<u>127,641</u>	<u>1,155,120</u>
OTHER EXPENSES:			
Contract services	57,759	74,654	132,413
Contract and grant subcontractors	153,767	21,699	175,466
Insurance	12,510		12,510
Occupancy	79,173	21,802	100,975
Operations	30,412	12,321	42,733
Supplies	169,559	13,550	183,109
Travel and meetings	58,562	5,354	63,916
Miscellaneous	10,578	2,621	13,199
Depreciation		1,796	1,796
Total	<u>\$ 1,599,799</u>	<u>\$ 281,438</u>	<u>\$ 1,881,237</u>

See notes to financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC.
Formerly known as Lakes Region Partnership for Public Health, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program <u>Services</u>	Management and <u>General</u>	Total <u>Expenses</u>
SALARIES AND RELATED EXPENSES:			
Salaries	\$ 631,864	\$ 191,332	\$ 823,196
Employee benefits	81,934	13,188	95,122
Payroll taxes	48,122	15,829	63,951
	<u>761,920</u>	<u>220,349</u>	<u>982,269</u>
OTHER EXPENSES:			
Contract services	67,243	2,141	69,384
Contract and grant subcontractors	133,025	3,780	136,805
Discretionary funds	125,000		125,000
Insurance	13,016	1,830	14,846
Occupancy	62,919	1,227	64,146
Operations	82,623	8,171	90,794
Supplies	115,609	1,163	116,772
Travel and meetings	53,244	1,042	54,286
Miscellaneous	683	1,567	2,250
Depreciation		362	362
Total	<u>\$ 1,415,282</u>	<u>\$ 241,632</u>	<u>\$ 1,656,914</u>

See notes to financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC.
Formerly known as Lakes Region Partnership for Public Health, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 596,300	\$ 236,243
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	1,796	362
SBA PPP debt forgiveness		(161,204)
Change in assets and liabilities:		
Contributions receivable	(83,937)	80,486
Prepaid expenses	(895)	5,115
Deposit	(5,500)	
Accounts payable	(10,289)	(119,709)
Accrued payroll	(33,783)	10,756
Accrued compensated absences	10,516	(11,464)
Accrued other expenses	(2,622)	(26,732)
Refundable advances from grantors	19,713	(154,038)
Net Cash Provided (Used) by Operating Activities	<u>491,299</u>	<u>(140,185)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from investments		700
Purchase of investments	(368,459)	(25,148)
Purchase of property and equipment	(8,500)	
Net Cash Used by Investing Activities	<u>(376,959)</u>	<u>(24,448)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of note payable		(54,996)
Net Cash Used for Financing Activities		<u>(54,996)</u>
Net Increase (Decrease) in Cash	114,340	(219,629)
Cash, beginning of year	<u>527,734</u>	<u>747,363</u>
Cash, ending of year	<u>\$ 642,074</u>	<u>\$ 527,734</u>
Supplemental Disclosures:		
In-kind donations received	\$ 61,609	\$ 45,174
In-kind expenses	<u>(61,609)</u>	<u>(45,174)</u>
	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

**PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2023 and 2022**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Partnership for Public Health, Inc., formerly known as Lakes Region Partnership for Public Health, Inc., (the Entity) was organized on May 21, 2005 to improve the health and well-being of the Lakes Region through inter-organizational collaboration and community and public health improvement activities.

Accounting Policies

The accounting policies of the Entity conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities, except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity's Board of Directors.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Revenues from program services are recorded when earned. Other miscellaneous revenues are recorded upon receipt.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2023 and 2022

nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2023</u>	<u>2022</u>
As presented on the Statements of Financial Position -		
Cash	\$ 299,709	\$ 321,050
Cash, restricted	<u>342,365</u>	<u>206,684</u>
	<u>\$ 642,074</u>	<u>\$ 527,734</u>

Restricted Cash

Restricted cash consists of advanced funding received from the State of New Hampshire for the Integrated Delivery Network (IDN), donor restricted contributions, and fiduciary funds held.

Investments

Investments, which consist of certificates of deposit with terms of 12 to 13 months, are carried at their approximate market value at June 30, 2023 and 2022.

Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Entity's policy is to capitalize expenditures for equipment and major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

	<u>Years</u>
Leasehold improvements	10-15
Furniture and equipment	5-15

Depreciation expense was \$1,796 and \$362 for the years ended June 30, 2023 and 2022, respectively.

Compensated Absences

Employees of the Entity working full-time, and part-time employees working at least 20 hours per week, are entitled to paid time off (PTO). PTO is earned from the first day of work. A maximum of 160 hours can be earned based on years of service while 80 hours can be carried over and accumulated to the next year. Accumulated PTO is payable upon termination of employment with proper notice. The Entity accrues accumulated PTO wages accordingly and reports the compensated absences liability on the statements of financial position.

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2023 and 2022

Donated Services, Materials and Facilities

The Entity receives significant volunteer time and efforts. The value of these volunteer efforts, while critical to the success of its mission, is not reflected in the financial statements since it does not meet the criteria necessary for recognition according to generally accepted accounting principles.

Donated facilities, supplies, equipment and staff support are recorded as "In-kind" contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Entity. Donated goods and professional services are recorded as both revenues and expenses at estimated fair value as of the date such goods or services are received. See Note 10 for additional information.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include salaries, payroll taxes, employee benefits, office supplies, fundraising, operations, and insurance, which are all allocated on the basis of time and effort, as noted previously. In addition, there are some indirect costs which are allocated based on square footage or as a percentage of total expenses.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. No allowance has been recorded as of June 30, 2023 and 2022, because the management of the Entity believes that all outstanding receivables are fully collectible.

Revenue and Revenue Recognition

The Entity recognizes contributions, donations, and miscellaneous revenue when cash is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Entity also has revenue derived from cost-reimbursable federal grants, which are conditional upon certain performance requirements and/or incurrent of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has met those performance requirements or incurred expenditures in compliance with the specific grant provisions. Amounts received prior to meeting performance requirements or incurring qualifying expenditures are reported as revenue with donor restrictions or refundable advances from grantors, dependent on funding source and right of return. Amounts not yet received, but already awarded are recorded as contributions receivable.

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2023 and 2022

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of June 30, 2023, and accordingly, does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Fair Value of Financial Instruments

Cash and equivalents, investments, contributions receivable, accounts payable and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

NOTE 2—ADOPTION OF ACCOUNTING STANDARDS

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Entity may from time to time, enter into various agreements as lessee for use of equipment. Management has evaluated its lease agreements and determined that the effect of implementing FASB ASC 842 related to such agreements is immaterial to the financial statements.

NOTE 3—LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in certificates of deposit to maximize investment return while maintaining safety and liquidity. In the event the need arises to utilize funds from certificates of deposit prior to maturity for liquidity purposes, such withdrawals could be made from the financial institution, subject to early withdrawal penalty.

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the Years Ended June 30, 2023 and 2022

The following table reflects the Entity's financial assets as of June 30, 2023 and 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor restrictions.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2023</u>	<u>2022</u>
Cash	\$ 642,074	\$ 527,734
Contributions receivable	439,144	355,207
Total Financial Assets	<u>1,081,218</u>	<u>882,941</u>
Less:		
Net assets with donor restrictions	(349,641)	(174,723)
Refundable advances from grantors	(46,563)	(26,850)
Fiduciary funds	<u>(2,120)</u>	<u>(2,120)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 682,894</u>	<u>\$ 679,248</u>

In the event of an unanticipated liquidity need, the Entity also could draw upon \$125,000 of its available line of credit, as further discussed in Note 5.

NOTE 4—CONCENTRATION OF CREDIT RISK

The Entity maintains bank deposits at local financial institutions located in New Hampshire. The Entity's demand deposits and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. As of June 30, 2023, \$195,875 of the Entity's bank deposits are collateralized by securities held by the bank in the bank's name and as of June 30, 2022, all of the Entity's bank deposits were fully insured.

NOTE 5—REFUNDABLE ADVANCES FROM GRANTORS

Refundable advances from grantors of \$46,563 and \$26,850 as of June 30, 2023 and 2022, respectively, represent unearned grant revenue on contributions from various funding agencies.

NOTE 6—LINE OF CREDIT

The Entity has a \$125,000 line of credit with a local financial institution. The interest rate for the credit line was 10.25% and 6.75% at June 30, 2023 and 2022, respectively. The interest rate is based on the Wall Street Journal Prime Rate as published in the Wall Street Journal. At both June 30, 2023 and 2022, the balance on the line of credit was \$0.

NOTE 7—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following donor restricted funding at June 30, 2023 and 2022:

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ServiceLink	\$ 8,688	\$ 9,269
Volunteer CERT	1,477	1,477
Laconia Youth Alliance	19,434	18,786
CERT	36,232	22,035
NH Charitable Foundation	10,090	10,285
DSRIP Incentive	8,017	13,065
IDN - various	65,436	65,436
Gilford Neighbors	1,000	14,063
DMAVS	174,046	
Other	25,221	20,307
Total Net Assets with Donor Restrictions	<u>\$ 349,641</u>	<u>\$ 174,723</u>

NOTE 8—CONCENTRATION OF REVENUE RISK

The Entity's primary source of revenues is fees and grants received from the State of New Hampshire and directly from the federal government. During the years ended June 30, 2023 and 2022, the Entity recognized revenue of \$1,512,874 (61.1%) and \$1,369,668 (72.4%), respectively, from fees and grants from governmental agencies. Revenue is typically recognized as earned under the terms of the grant contracts and is received on a cost reimbursement basis. Other support originates from other program services, contributions, in-kind donations, and other income.

NOTE 9—LEASE COMMITMENTS – PRIOR TO ADOPTION OF ASU 2016-02, *Leases (Topic 842)*

The Entity renewed a lease for office space located in Tamworth, NH with monthly lease payments of \$1,479 through June 30, 2022. Lease expense for the year ended June 30, 2022 was \$12,822.

The Entity also has two leases for office spaces in Laconia, NH. The agreements were amended into one lease for the units in Laconia, NH, with payments of \$3,110 through June 30, 2022. Lease expense for the year ended June 30, 2022 was \$37,320.

The Entity entered into a 60-month equipment lease in November 2020 with monthly lease payments of \$495 through December 2021 with percentage increases in Years 2-5 for maintenance and overages of 5%-10%. Lease expense for the year ended June 30, 2022 was \$5,999.

The following is a schedule, by years, of the future minimum payments for operating leases:

Year Ended	Annual
<u>June 30,</u>	<u>Lease Commitments</u>
2023	\$ 61,245
2024	6,430
2025	6,708
2026	3,427
	<u>\$ 77,810</u>

PARTNERSHIP FOR PUBLIC HEALTH, INC.
FORMERLY KNOWN AS LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2023 and 2022

NOTE 10—DONATED SERVICES, MATERIALS AND FACILITIES

The Entity receives various donated services, materials and facilities. For the years ended June 30, 2023 and 2022, there was \$61,609 and \$45,174, respectively, of in-kind donations recognized as revenue. In-kind donations have been included as functional expenses in these financial statements as follows:

	<u>2023</u>	<u>2022</u>
Contract services	\$ 46,738	\$ 33,152
Contract and grant subcontractors	1,932	
Supplies	1,989	1,072
Operations	<u>10,950</u>	<u>10,950</u>
	<u>\$ 61,609</u>	<u>\$ 45,174</u>

NOTE 11—CONTINGENCIES

The Entity participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of additional expenses which may be disallowed by the granting agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 12—SUBSEQUENT EVENTS

In January 2024, the Entity established Partnership Properties, Inc. and purchased a building and entered into a mortgage for \$540,000 with monthly payments of \$3,852, including interest at 7.00%, through January 2049.

In January 2024, the Entity entered into a lease agreement with Partnership Properties, Inc. to lease office space with monthly payments of \$5,000, through January 31, 2049.

Subsequent events have been evaluated through April 17, 2024 which is the date the financial statements were available to be issued.

SCHEDULE I
PARTNERSHIP FOR PUBLIC HEALTH, INC.
Formerly known as Lakes Region Partnership for Public Health, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity-Identifying Number	Total Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass Through Payments from the County of Belknap, New Hampshire <i>CDBG Entitlement Grants Cluster:</i>			
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	CDBG-CV	\$ 16,012
<i>Total CDBG Entitlement Grants Cluster</i>			<u>16,012</u>
Total Department of Housing and Urban Development			<u>16,012</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
<i>Aging Cluster:</i>			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2021-DLTSS-08-SERVI-05-A03	15,311
COVID 19 -Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2023-BEAS-08-SOCIA-01-A01	74,676
Pass Through Payments from University of New Hampshire			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	PZL0297	99,810
<i>Total Aging Cluster</i>			<u>189,797</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	#2021-DLTSS-08-SERVI-05-A03	29,472
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
National Family Caregiver Support, Title III, Part E	93.052	#2021-DLTSS-08-SERVI-05-A03	58,849
COVID 19 -National Family Caregiver Support, Title III, Part E	93.052	#2023-BEAS-08-SOCIA-01-A01	20,660
			<u>79,509</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Public Health Emergency Preparedness	93.069	#RFA-2023-DPHS-02-REGION-09	54,582
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Medicare Enrollment Assistance Program	93.071	#2021-DLTSS-08-SERVI-05-A03	9,988
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Immunization Cooperative Agreements	93.268	#RFA-2023-DPHS-02-REGION-09	65,000
Direct Award Program			
Drug-Free Communities Support Program Grants	93.276	#6 NH28CE003102-03-02	117,870
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
State Health Insurance Assistance Program	93.324	#2021-DLTSS-08-SERVI-05-A03	21,883

See notes to schedule of expenditures of federal awards

SCHEDULE I

PARTNERSHIP FOR PUBLIC HEALTH, INC.

Formerly known as Lakes Region Partnership for Public Health, Inc.

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
COVID-19 - Activities to Support State, Tribal, Local or Territorial (STLT) Health Department Response to Public Health or Healthcare Crisis	93.391	#RFA-2023-DPHS-02-REGION-09	<u>65,390</u>
Pass Through Payments from the National Association of County and City Health Officials			
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	#2022-042703	<u>61,073</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Social Services Block Grant	93.667	#2021-DLTSS-08-SERVI-05-A03	<u>132,385</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Opioid STR	93.788	Unknown	<u>19,469</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
National Bioterrorism Hospital Preparedness Program	93.889	#RFA-2023-DPHS-02-REGION-09	<u>9,993</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Unknown	<u>181,157</u>
Pass Through Payments from the State of New Hampshire Department of Health and Human Services			
Preventive Health and Health Services Block Grant	93.991	Unknown	<u>13,450</u>
Total Department of Health and Human Services			<u>1,051,018</u>
Total Expenditures of Federal Awards			<u>\$ 1,067,030</u>

See notes to schedule of expenditures of federal awards

PARTNERSHIP FOR PUBLIC HEALTH, INC.
Formerly known as Lakes Region Partnership for Public Health, Inc.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Partnership for Public Health, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Partnership for Public Health, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Partnership for Public Health, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to Partnership for Public Health, Inc.'s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3—INDIRECT COST RATE

Partnership for Public Health, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



CERTIFIED PUBLIC ACCOUNTANTS
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc.
Formerly known as Lakes Region Partnership for Public Health, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Partnership for Public Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 17, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Partnership for Public Health, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Public Health, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Partnership for Public Health, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Partnership for Public Health, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vishon Clukay & Company PC

Manchester, New Hampshire
April 17, 2024



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc.
Formerly known as Lakes Region Partnership for Public Health, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partnership for Public Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Partnership for Public Health, Inc.'s major federal programs for the year ended June 30, 2023. Partnership for Public Health, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Partnership for Public Health, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Partnership for Public Health, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Partnership for Public Health, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Partnership for Public Health, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Partnership for Public Health, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Partnership for Public Health, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Partnership for Public Health, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Partnership for Public Health, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Public Health, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 17, 2024

**Partnership for Public Health, Inc.
Formerly known as Lakes Region Partnership for Public Health, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section I--Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal program(s):

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.044	Aging Cluster
93.052	National Family Caregiver Support, Title III, Part E

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II--Financial Statement Findings .

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).



Partnership for Public Health

Board of Directors October 2023
Trisha Stafford-President eff 10/21-9/24
Lisa Garcia, eff 10/19-6/20
Margaret Franckhauser, eff. 9/20, Secretary
Lori Nash, eff. 9/23
Brian Lamontagne - eff 6/19-pres; VP & Treasurer-eff 9/22
Tim Joubert, eff 01/2024
Carolyn Muller, eff. 10/21
Sarah Stanley - eff 1/20-6/20
Mark Waldner, eff. 10/22
Jessica Morton, eff. 10/22

Tamera S. Carmichael

SUMMARY

A Proven program administrator with 29 years of experience developing effective social support programs. Secured over \$1.4 million in program funding to improve the social determinants of health for underserved families and individuals. Served on over 15 boards and coalitions to establish inter-organizational partnerships and foster community collaboration. Supervised 5 diverse programs with 25 team members to create and implement holistic public policies.

EDUCATION

University of South Florida Tampa, FL
Bachelor of Arts in Sociology 1988

Saint Petersburg College Clearwater, FL
Associate of Arts Degree 1986

PROFESSIONAL EXPERIENCE

Partnership for Public Health Inc. Laconia, NH
Executive Director 2020 - Present

- ☛ Strategic planning; grants/contracts; community relations; and resource development leadership
- ☛ Fiscal Oversight for organization's budget exceeding \$3 million
- ☛ Effective management and development more than 20 diverse employees, interns, and volunteers
- ☛ Administration of Regional Public Health Network: CHIP/CHA development and implementation

State of Florida Department of Health Gainesville, FL
Program Development Administrator 2008 - 2020

- ☛ Responsible for development and management of 5 public health programs whose budgets exceed \$2 million
- ☛ Establish and monitor contracts for North Central Florida Health Department Consortium
- ☛ Effective management and development of 25 diverse employees, interns, and volunteers
- ☛ Over 8 years member of CHIP/CHA Steering Committee and Performance Management Council

Bay Area Bail Bonds & Investigations, Inc. Clearwater, FL
Owner/Operator 2001 - 2008

- ☛ Qualified and wrote more than \$2 million monthly in commercial bail indemnities
- ☛ Managed 9 employees of diverse backgrounds as well as payroll, accounts receivable, and accounts payable
- ☛ Served as Secretary of the Pinellas County Bail Bond Association
- ☛ Used investigation techniques and critical analytical skills to locate and retrieve delinquent sureties

Mease Manor Inc. Dunedin, FL
Social Services Director 1998 - 2001

- ☛ Monitored compliance and documentation per State and Federal Regulations in a long-term care facility
- ☛ Established interdepartmental plans of care for residents and supervised multiple employees of diverse backgrounds and responsibilities
- ☛ Inaugural winner of the Florida Healthcare Association's Social Service Worker of the Year award
- ☛ Established family/caregiver support group
- ☛ Collaborated with community services to provide quality care and ensure psychosocial well-being of residents and responsible parties

Suncoast Hospital
Patient Service Coordinator I

Largo, FL
1993 – 1995

- ☛ Monitored compliance and documentation per State and Federal Regulations in a skilled nursing and acute care facilities
- ☛ Provided individualized discharge planning and interdepartmental coordination for patients
- ☛ On-call rotation as Patient Service Coordinator for all hospital departments (surgery, Maternity, ICU, etc.)

Family Resources, Inc.
Youth Care Worker III

St. Petersburg, FL
1990 – 1993

- ☛ Care and Supervision of children 9-18 years old in a crisis/runaway shelter, phone crisis counsel
- ☛ Supervised staff and volunteers; recruited and trained volunteers, marketing and fund raising
- ☛ Interfaced with law enforcement, child protective services, and victims' advocates
- ☛ Supervised visits with parents and children
- ☛ Completed necessary documentation for a non-profit organization per guidelines

**LICENSURE AND
CERTIFICATIONS**

State of New Hampshire Notary Public
Florida Certified Contract Manager
State Certified Contract Administrator

SKILLS

Soft: Program Development, Employee Recruitment and Empowerment, Community Collaboration, Effective Communication, Public Speaking, Strategic Planning, and Quality Improvement, Leadership
Hard: Microsoft Office Suite, Proprietary Software, Database Management, IS200.b FEMA Emergency Management, Financial Management, Regulatory Compliance, Contract Administration, and Grant Writing

COURTNEY DEVOST

Hard working business administration graduate with proven human resources and organizational leadership skills. I am seeking a long-term partnership with a business that will increase my personal growth while simultaneously aiding in the advancement and longevity of the company.

Education

MASTER'S | MAY 2023 | PLYMOUTH STATE UNIVERSITY

Pursuing: Master's in Business Administration

BACHELOR'S | SEPTEMBER 2021 | SOUTHERN NEW HAMPSHIRE UNIVERSITY

Major: Business Administration

ASSOCIATE'S | MAY 2018 | NEW HAMPSHIRE TECHNICAL INSTITUTE

Major: Business Administration

Skills & Abilities

CORE COMPETENCIES

- EXCELENT TIME-MANAGEMENT SKILLS
- DETAIL-ORIENTED AND ORGANIZED
- VERBAL AND WRITTEN COMMUNICATION
- DEDICATED TEAM MEMBER
- ADEPT IN TECHNOLOGY
- MS OFFICE PROFICIENT; 70 WPM
- NOTARY OF PUBLIC, STATE OF NH

SKILLS

- FINANCE
 - In-depth financial understanding and well experienced in accounting, financial statements, invoicing, billing, federal and state compliance, as well as handling cash flow and all reporting.
 - Assisting and aiding in any and all functions and tasks requested of the Finance Director.
- Human Resources
 - With overly competent communication skills with employees, management, and directors; adaptability to all situations that arise, utmost confidentiality in all situations necessary and able to determine when confidentiality is required.
 - Assisting and coordinating events, employee training, and any technical training of new systems.

Certifications & Involvement

HUMAN RESOURCES MANAGEMENT CERTIFICATE | APRIL 2022 | UNIVERSITY OF NH

Certification requiring 6 core courses that range from 4-8 hours long, and satisfactory involvement met.

BOARD OF DIRECTORS | SEPTEMBER 2021 | TAPPLY-THOMPSON COMMUNITY CENTER

Involvement with voting rights. Deciding party of the Finance Committee and Policy Committee.

HEAD COACH | OCTOBER 2015 | NEWFOUND MEMORIAL MIDDLE SCHOOL

Head coach of the Newfound Memorial Middle School girls' basketball team.

Experience

HR & OPERATIONS MANAGER | PARTNERSHIP FOR PUBLIC HEALTH | DECEMBER 2021 – PRESENT

FINANCE & COMPLIANCE SPECIALIST | SEPTEMBER 2020 – DECEMBER 2021

- Follow all necessary business policies and accounting practices: seek to improve/update the finance department's overall internal control policy and procedure manual.
- Provides coordination and administrative support at coalition meetings, events, activities, and trainings as assigned and needed.
- Produce and maintain all necessary data, records, and reports as necessitated by funder(s).
- Complete all reporting requirements fully, accurately, and in a timely manner as specified.
- Assists with all human resource functions, including organizing New Hire personnel files, processing background checks, implementing and tracking employee benefits, retirement plans, insurance, and personnel-related activities.
- Perform other related duties as directed within the finance, operations, and HR functions.
- Provide training and educational information regarding any and all HR changes and necessary advancements.
- Process biweekly payroll, benefits, and employee reimbursements timely and accurately.
- Ensure proper backup and retention of account records and files.
- Provide technical assistance to staff with payroll, Excel, other software and hardware.
- Assist with all necessary and requested tasks of the Finance Director, as well as related duties as directed by the Executive Director, including but not limited to finance and HR functions of the organization.
- Maintain all finance, business contracts, and reporting.
- Assist in maintaining and coordinating all operational events within the organization.
- Aiding in process and form creation with the organizational leadership.

LEASING ADMINISTRATIVE SPECIALIST | FORT BLISS FAMILY HOMES | JUNE 2018 – MARCH 2019

- Maintain calendars for the leasing team.
- Draft and complete contracts regularly.
- Assist in telecommunications to prospective residents and assist with assignments of available homes.
- Serve as a point of contact between residents and the community.

- Assisted management directly with marketing and communications.
- Regular data entry and configuration.

ADMINISTRATIVE ASSISTANT | COMMUNITY HEALTH SERVICES NETWORK | APRIL 2017 – MAY 2018

- Attend and take minutes at all Board and Finance meetings as well as various project meetings.
- Draft and proofread letters, emails and documents as well as design spreadsheets, invitations and business materials when needed.
- Create and proofread reports for the Executive Director and other superiors to reflect previous implementation and progress.
- Assist with review and submission of payments and reimbursements through Community Health Services Network.
- Assist with human resource duties such as reviewing resumes, drafting emails for interviews, setting up appointment times and assisting in the interview and hiring processes.
- Coordinate and complete preparation of monthly, quarterly and annual meetings.
- Assist with daily operations within the Community Health Services Network office.

Public Service

BOARD OF DIRECTOR'S MEMBERSHIP | TAPPLY-THOMPSON COMMUNITY CENTER | SEPTEMBER 2021 – PRESENT

- Working directly with the Executive Committee and other members to make well executed judgments regarding the organization and any of its key decisions. While on this board, I am also apart of the following committees:
 - Finance Committee
 - Policy Committee

CARISSA ELPHICK

EDUCATION

University of New Hampshire, Durham, New Hampshire
Master of Arts Degree in Justice Studies, (Graduating GPA: 3.92)
Saint Joseph's College of Maine, Standish, Maine
Bachelor of Arts Degree in Psychology with Summa Cum Laude Honors (Graduating GPA: 3.90)

September 2013

May 2011

EXPERIENCE

Partnership for Public Health, Laconia, NH
Director, Human Service Programs

May 2017- Present

- Responsible for all deliverables associated with ServiceLink Resource Center program, a contract of Bureau of Elderly and Adult Services to include Options Counseling, NH Family Caregiver Program, State Health Insurance Assistance Program, and Veteran-Directed Program. Oversight of two locations in both Belknap and Carroll County;
- Direct supervision of seven employees to include designing and facilitating professional development plans;
- Participated in the development of agency strategic plan and serve as agency lead of all activities related to healthy aging on both a local and statewide level;
- Member of the Winnepesaukee Public Health Council and Carroll County Coalition for Public Health and facilitate a regional collaborative of stakeholders responsible for the goals and objectives in the Community Health Improvement Plan relating to healthy aging;
- Facilitate regional NH CarePath meeting, a statewide and regional partnership dedicated to coordinated access for long term supports and services;
- Effective leader and team member willing to stray from the norm to find creative solutions for best outcomes.
- Advocate coalition building and breaking down silos to move partners closer to an integrated model of care.
- Assist with agency strategic marketing, communication, sustainability, and development plans to include grant writing.

Community Health Services Network LLC, Laconia, NH
Executive Director

August 2020 - Present

- Direct an Integrated Delivery Network (IDN) comprised of 31 healthcare and social service agencies via a Medicaid 1115 waiver providing innovative programs and strategies to transform the delivery of care and improve health outcomes for participants faced with mental health and/or substance use disorders.
- Serve as the face of our IDN for all State, County or media activities. Serve as the communications hub and liaison for partners while working closely with organizational leadership, board of directors, network partners and staff to strategically move and affect project outcomes.
- Manage and direct all fiscal operations, including budget oversight, authorizing expenditures, reimbursements, grant tracking, accounting and coordinating financial reporting.
- Provide oversight of six project workgroups by providing leadership, guidance and technical assistance needed to support teams in meeting project deadlines and goals. Workgroups include HIT, Integrated Health, Workforce, Supportive Community Re-Entry, Expansion in Intensive Outpatient Treatment and Enhanced Care Coordination for High Needs Population. Each project has a specific focus of integrating one's behavioral health needs within their primary care, identifying the social determinants of health and connecting to appropriate social services.

Long Term Support Counselor/Care Transitions Specialist

December 2014 – May 2017

- Perform person- centered options counseling to connect individuals to long term supports and services;
- Screen for eligibility and assist consumers with applications for assistance for state benefits, housing, other community resources;
- Certified State Health Insurance Assistance Program (SHIP) Counselor assisting clients with Medicare related questions and enrollments in cost-saving programs to include assisting low-income individuals and those living in rural locations;
- Assistance with discharge planning and provide follow-up after discharge for high risk patients at Lakes Region General Hospital in order to reduce readmission rates;
- Created and facilitate community wrap-around team consisting of mental health, law enforcement, fire/EMS, healthcare, and social services.

CARISSA ELPHICK

Merrimack County Advocacy Center, Concord, New Hampshire

Program Assistant/Forensic Interviewer

May 2013-November 2014

- Coordinate a multidisciplinary team of 29 law enforcement agencies, child protective service workers, crisis center advocates, prosecutors, mental health professionals, and medical professionals to include facilitating team meetings and case review;
- Coordinate, schedule, and conduct forensic interviews of victims of child abuse and adult sexual assault;
- Creation, coordination, and implementation of outreach and prevention projects;
- Assist in agency sustainability through fundraising and community relationship building.

State of New Hampshire Judicial Branch, Franklin, New Hampshire

Court Assistant II

January 2012-July 2012

- Daily docketing of incoming law enforcement complaints and judicial mail;
- Scheduling hearings and case management on all adoptions, name changes, minor guardianships, and trusts

OTHER NOTABLE EXPERIENCE

- *Advisory Council Member, Tri-State Learning Collaborative on Aging* February 2021
- *Founding Member, Gilford Neighbors* January 2021
- *Ambassador Charting the Life Course*
- *Home and Community Based Services Conference* August 26, 2019
Presenter
- *Founding Board Member, Huggins' Hospital Rural Health Network* November 2018
- *ALS Association of Northern New England Annual Conference* November 2018
Presenter
- *Leadership Lakes Region* Class of 2017
- *State Health Insurance Assistance Program - Program Specialist Certification* 2016
NH Public Health Association November 15, 2016
Presenter
- *Person-Centered Thinking and Options Counseling Certifications* September 2016
- *Certified Resource Specialist for Aging/ Disability (CIRSA/D)* May 2015
- *Forensic Interviewer Training*
- *National Children's Alliance* February 2014
- *Team Facilitator Training*
- *Presented by Northeast Regional Children's Advocacy Center* November 2013
- *Forensic Interviewer Training*
- *Presented by Granite State Children's Alliance* May 2013

JOYCE A. CAMERON

EDUCATION

- ✓ Southern New Hampshire University, New Hampshire, Bachelor of Arts, Psychology.
- ✓ Southern New Hampshire University, New Hampshire, Associates Degree in Business Administration.
- ✓ Andover College of Maine, majored in Computer Sciences.

SKILLS

- ✓ **Management** - Knowledge of business and management principles, leadership technique and coordination of people and resources.
- ✓ **Problem Solving** - Analyzing information and evaluating results to choose the best solution and solve problems.
- ✓ **Organizing and Prioritizing** - Developing specific goals and plans to prioritize, organize, and accomplish task.
- ✓ **Conflict Resolution** - Ability to handle complaints, settling disputes, and resolving grievances and conflicts.
- ✓ **Communication** - Providing information to supervisors, co-workers, and subordinates by telephone, in written form, e-mail, or in person.
- ✓ **Computer** - Extensive knowledge of computer software programs including but not limited to: Microsoft Office Suite. Familiar with Peachtree and Quickbooks.

Professional Experience

PROGRAM MANAGER 2022 - PRESENT
SERVICELINK - BELKNAP & CARROLL COUNTY

Program Manager: This role oversees the day-to-day operations of the ServiceLink offices in Belknap and Carroll County. Program manager is responsible for the team process management, including performance measurement, training and or coordination of training for all staff, public education, and awareness, community and provider relations, program review and quality oversight.

Additional Skills and Achievements:

- ✓ Manages a team within SLRC to foster a cooperative working environment.
- ✓ Manages fiscal operations including budget development and authorization of expenditures.
- ✓ Develops, implements and directs public relations and communication strategies.
- ✓ Networks with community groups to strengthen and expand coalitions within the community.
- ✓ Manages Consumer Satisfaction Survey process and all DHHS reporting requirements.
- ✓ Hires, trains and supervises office staff and volunteers.

**OPTIONS COUNSELOR/ VETERAN SUPPORT COUNSELOR & CAREGIVER
SPECIALIST/MARKETPLACE-MEDICARE ASSITER 2013-2019
SERVICELINK – LACONIA, NH**

Options Counselor: The role of the Long-Term Care Options Counselor is to empower patients and caregivers to become an active participant in their (or loved one's) care. Assist clients with navigating through CFI and Nursing Facility Medicaid, SNAP, housing and other state and federal benefits.

Additional Skills and Achievements:

- ✓ Perform person centered comprehensive needs assessments, including psychological, physical, functional, cultural, financial, and environmental and life goals to determine appropriate referrals.
- ✓ Provides information, referrals, assistance and follow up to clients through home and community visits, phone and walk-in as needed.
- ✓ Assists public with State and Federal benefit applications and understanding of their benefits. Benefits include CFI/HCBC, LTC NF Medicaid, APTD, SNAP, Housing and other services needed.

The Veteran Support Counselor & Caregiver Resource Specialist: This role assists veterans and caregivers with obtaining funds through VA and Family Caregiver Grants to assist them with their unique needs.

Additional Skills and Achievements:

- ✓ Work Closely with VA regarding Veteran's budget and service needs.
- ✓ Develops and implements an outreach strategy to reach caregivers and agencies that serve caregivers throughout the catchment area.
- ✓ Facilitates training programs for family caregivers that enhance their care giving skills.
- ✓ Assist Veteran's through the hiring process in relation to their caregiving needs.

Marketplace/Medicare Assister. This role is to educate and enroll residents of Carroll County in the Affordable Care Act's Marketplace Health Insurance. To provide one-on-one assistance to help people navigate Medicare prescription drug coverage.

Additional Skills and Achievements:

- ✓ Assisted consumers preparing electronic and paper applications to establish eligibility for tax credits and other subsidiaries.
- ✓ Provided outreach and education workshops to raise awareness about the Marketplace to the local communities.
- ✓ Provided one-on-one assistance to help people navigate Medicare prescription drug coverage.
- ✓ Assessed clients' needs and makes referrals to appropriate community resources.

**AMBASSADOR/EXPEDITER/HUMAN RESOURCE ASSISTANT/FRONT DESK/
TELECOMMUNICATIONS OPERATOR - 2009 - PRESENT**

LAKES REGION GENERAL HOSPITAL- LACONIA, NH

All Positions: Primary role is to provide quality service and product to patients and guests of LRGHealthcare. Current position is in Telecommunications.

Additional Skills and Achievements:

- ✓ Ensure all calls are routed to the appropriate person or department. Arrange ambulance transfers for patients going to another medical facility or to their home. Assist security and departments when medical staff is needed urgently.
- ✓ General clerical duties.
- ✓ Reviewed new employee packets with new employees and provided employee badge.
- ✓ Explained the hospital ordering system to patients and assist them as needed with ordering.
- ✓ Expedited meal trays ensuring that the quality of food is satisfactory, that any thickened liquids are done correctly and that all items were correct according to their nutrition plan.
- ✓ Supervised, the dish room staff, ambassadors, and porter.
- ✓ Assisted management with new ordering system and trained appropriate staff on Computation.

OFFICE MANAGER

L&R CLEANING UNLIMITED AND WHOLESALE JANITORIAL SUPPLY - 2010-2012

Office Manager: This position is responsible organizing and coordinating office operations and procedures in order to ensure organizational effectiveness and efficiency.

Additional Skills and Achievements:

- ✓ Supervised the activities performed in all work units within an office, including office management, implementation of procedures, case management and processing, records management, collection and reporting of statistics, and accounting functions.
- ✓ Performed human resource tasks, including coordinating and participating in the hiring and process resolving unusual employee problems, and supervising employee time and attendance records.
- ✓ Prepared manuals and other materials describing procedures and standards.
- ✓ Provided basic bookkeeping functions, such as payroll, accounts receivable and accounts payables.
- ✓ Maintained accurate employee records to ensure we are in compliance with state labor laws.
- ✓ Scheduled bid proposal appointments for potential clients.

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Partnership for Public Health, Inc

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Tamera Carmichael	Executive Director	\$33,653.73	\$101,981.00
Courtney DeVost	Director of Finance & Operations	\$24,435.84	\$74,048.00
Carissa Elphick	Deputy Director	\$20,238.40	\$63,245.00
Joyce Cameron	Human Services Manager	\$60,000.00	\$60,000.00
TBD	Resource Center Manager, Belknap County	\$55,000.00	\$55,000.00
TBD	Resource Center Manager, Carroll County	\$55,000.00	\$55,000.00

Subject: RFA-2024-DLTSS-03-ADRC-07 Aging and Disability Resource Center Services

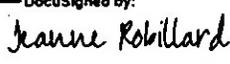
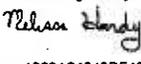
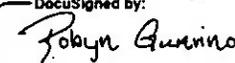
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-7001	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$711,398
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/29/2024		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/29/2024		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/30/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective-Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

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Aging and Disability Resource Center Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024, upon Governor and Executive Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Aging and Disability Resource Center services to assist individuals, with a specialized focus on adults who are age sixty (60) and older, and adults age eighteen (18) and older with physical, intellectual, and/or developmental disabilities, and behavioral/mental health concerns.
- 1.2. The Contractor must ensure services are available and provided in Coos county.
- 1.3. For the purposes of this Agreement, all references to business hours mean forty (40) hours, Monday through Friday, between the hours of 8:00 AM and 5:00PM.
- 1.4. The Contractor must serve as an Aging and Disability Resource Center (ADRC), formerly known as New Hampshire ServiceLink, as part of the No Wrong Door model. The Contractor must:
 - 1.4.1. Provide objective and unbiased information on a full range of long-term care supports and services.
 - 1.4.2. Promote awareness of the various resources available to people in their community.
 - 1.4.3. Provide information and referrals to needed services for individuals.
 - 1.4.4. Provide person-centered one-on-one assistance and decision support to individuals.
 - 1.4.5. Serve as a full-service access point to all long term supports and services, including Medicaid long term support programs and benefits.
 - 1.4.6. Create formal relationships to ensure collaboration with health care partners when individuals transition from one setting of care to another;
 - 1.4.7. Serve all individuals regardless of physical, intellectual, or developmental disability or mental illness.
 - 1.4.8. Provide information and referral regarding community-based long term supports and services.
 - 1.4.9. Ensure individuals accessing the ADRC experience the same process and receive the same information regarding Medicaid-funded community-based Long Term Support Services (LTSS) options, regardless of point of entry.
 - 1.4.10. As part of the System of Care for Healthy Aging:
 - 1.4.10.1. Ensure that older adults and adults with disabilities have a meaningful range of service options;
 - 1.4.10.2. Operate a person-centered counseling program; and
 - 1.4.10.3. Increase operational capacity to enable the provision of person-centered counseling services for adults, and establish a performance measurement system^{DS} for

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Aging and Disability Resource Center Services**

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- accountability, monitoring and reporting of system quality, access, and cost.
- 1.4.10.4. Provide support and assistance to persons living at home or in short or long-term institutional settings, including hospitals, to transition into community-based settings.
- 1.5. The Contractor must respond to the needs of individuals who call or walk into an ADRC office. If an individual's identified need is better served by a different ADRC office, the Contractor must collaborate to provide a warm hand-off and to best meet the individual's needs.
- 1.6. **Administrative Requirements**
- 1.6.1. The Contractor must adhere to ADRC administrative requirements, standards of practice currently in development, and methods of services, as outlined by, and in collaboration with the Department.
- 1.6.2. The Contractor must:
- 1.6.2.1. Operate as an independent program, outside of other programs offered by the Contractor.
- 1.6.2.2. Ensure all written and verbal marketing materials are approved by the Department prior to public release.
- 1.6.2.3. Provide a minimum of forty (40) hours of operation per week, including flexibility for appointments outside of business hours, dependent upon agency staff requirements.
- 1.6.2.4. Provide home or community visits as needed.
- 1.6.3. The Contractor must occupy an independent office space that, at a minimum:
- 1.6.3.1. Is in an easily accessible area and location within the geographic area(s) covered by the Contractor;
- 1.6.3.2. Meets all applicable state and local building rules and ordinances;
- 1.6.3.3. Has sufficient space that includes, but is not limited to:
- 1.6.3.3.1. Adequate office space to accommodate staff, volunteers, visitors, supplies necessary to meet the scope of services, and a confidential meeting room to accommodate a minimum of three (3) individuals;
- 1.6.3.3.2. Has barrier-free/handicap access;
- 1.6.3.3.3. Has appropriate space, supplies and access to equipment for outside team members, which may include, but are not limited to:
- 1.6.3.3.3.1. The Department of Health and Human Services, Bureau of

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- Family Assistance (BFA), or other Department staff; and
- 1.6.3.3.2. The New Hampshire Department of Military Affairs and Veterans Services.
- 1.6.3.4. Has a visible, Department-approved sign on the exterior of the building that reads "Aging and Disability Resource Center" within three (3) months of contract approval, or as approved by the Department.
- 1.6.4. The Contractor must establish telephone and fax lines and equipment that include, but are not limited to:
- 1.6.4.1. Operating a minimum of three (3) telephone numbers/lines and one (1) fax line;
- 1.6.4.2. Configuring one (1) main telephone line (Line #1) to route to the national toll-free ADRC program number;
- 1.6.4.3. Dedicated email addresses or email inbox for inquires, to be responded to within one (1) business day;
- 1.6.4.4. Configuring telephone system(s) to allow for individual voicemail capabilities for each staff person; and
- 1.6.4.5. Working with the Department to ensure consistent telephone numbers are available to the public, and assume responsibility for existing telephone numbers, as appropriate.
- 1.6.5. The Contractor must collaborate with NHCarePath partners to provide a range of information, assistance, and care throughout New Hampshire, including services such as: caregiver resources, services for individuals who are aging or disabled, assistance with maintaining independent living, and mental health counseling, including, but not limited to:
- 1.6.5.1. Maintain partnerships with other NHCarePath core partners, including:
- 1.6.5.1.1. The Area Agency system (10 Area Agencies regionally based);
- 1.6.5.1.2. Supporting formal partnerships between acute care entities and ADRCs, to serve as a bridge for the health system to the community and support the transition of individuals with LTSS needs who are being discharged; and
- 1.6.5.1.3. Community Mental Health Centers, which make up the NH Community Behavioral Health Association.

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- 1.6.5.2. Coordinate quarterly NHCarePath regional partner meetings within each region, which includes, but is not limited to:
- 1.6.5.2.1. Scheduling meetings;
 - 1.6.5.2.2. Inviting participants;
 - 1.6.5.2.3. Contacting participants in advance of each meeting for agenda items;
 - 1.6.5.2.4. Providing the agenda to participants in advance of each scheduled meeting;
 - 1.6.5.2.5. Recording minutes from each meeting; and
 - 1.6.5.2.6. Distributing meeting minutes to each participant and the Department no later than ten (10) business days after each meeting.

- 1.6.6. The Contractor must utilize the Refer/Navigate resource database, as developed by the Department, or other systems determined by the Department, to support all business functions related to the Scope of Services, as directed by the Department.

1.7. Quality Assurance

- 1.7.1. The Contractor must develop and implement a Quality Assurance and Continuous Improvement Plan for Department approval to ensure ADRC services:

- 1.7.1.1. Meet the needs of individuals;
- 1.7.1.2. Are sustained throughout the geographic area;
- 1.7.1.3. Produce measurable results; and
- 1.7.1.4. Improve and streamline access to home and community-based services for older adults and adults with disabilities.

- 1.7.2. The Contractor must conduct consumer satisfaction surveys on an ongoing basis, after each consumer interaction, to measure satisfaction with delivered services. The Contractor must:

- 1.7.2.1. Utilize the Department's approved survey tool;
- 1.7.2.2. Distribute the survey to consumers as directed by the Department; and
- 1.7.2.3. Send a quarterly report of results to the Department.

1.8. Outreach and Education

- 1.8.1. The Contractor must deliver outreach and education services to promote ADRC services with service providers including, but not limited to:

- 1.8.1.1. Faith Based Communities and/or Parish Nurses.
- 1.8.1.2. The Social Security Administration.
- 1.8.1.3. Subsidized housing sites.

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- 1.8.1.4. Senior Centers.
- 1.8.1.5. Healthcare Facilities.
- 1.8.1.6. Nursing Homes.
- 1.8.1.7. Municipal health and welfare providers.
- 1.8.2. The Contractor must collaborate with the Bureau of Elderly and Adult Services (BEAS) and other ADRC Contractors to determine best practice for outreach and marketing.
- 1.8.3. The Contractor must develop and implement a Department-approved outreach and marketing plan, which includes, but is not limited to:
 - 1.8.3.1. A focus on overall scope of services, and the process to establish the ADRC as a highly visible and trusted place that provides information and one-on-one counseling to individuals to assist them with learning about and accessing the LTSS options available in their communities;
 - 1.8.3.2. Consideration of all populations served, including different age groups, income levels and types of disabilities, cultural diversities, those underserved and unserved, individuals at risk of nursing home placement, family caregivers, advocates, and professionals who serve these populations and private payers who want to plan for long-term care needs; and
 - 1.8.3.3. Strategies to assess the effectiveness of outreach and marketing activities.
- 1.9. **Training**
 - 1.9.1. The Contractor must ensure all staff, including the center manager, receive training within six (6) months of hire, that includes, but is not limited to:
 - 1.9.1.1. New HEIGHTS system training.
 - 1.9.1.2. Outreach and Education trainings.
 - 1.9.1.3. Person-Centered Options Counseling training.
 - 1.9.1.4. Safeguarding the confidentiality of all clients, as required by state and federal laws, within thirty (30) days of hire.
 - 1.9.1.5. Medicaid application and Medicaid Waiver training.
 - 1.9.1.6. Inform USA standards (formerly Alliance of Information and Referral Standards (AIRS) Community Resource Specialist certification and training.
 - 1.9.1.7. SHIP Training:
 - 1.9.1.7.1. For staff who are not Medicare counselors, this can be accomplished through the attendance of a Medicare 101 training.

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- 1.9.1.7.2. Medicare counselors must be fully SHIP-certified.
- 1.9.1.8. Other training(s) deemed appropriate by the Department.
- 1.9.2. The Contractor must ensure any staff or volunteers who engage in Medicare fraud and abuse interactions with clients complete SMP Foundations training within one (1) month of hire.
- 1.10. **Information & Referral (I&R) and Person-Centered Options Counseling**
 - 1.10.1. The Contractor must develop and implement a Person-Centered Counseling Program as outlined in RSA 151-E:26 which includes, but is not limited to:
 - 1.10.1.1. Assistance with referrals and support to access other agencies.
 - 1.10.1.2. Assistance with completing Medicaid applications, including collaboration with the Department.
 - 1.10.1.3. Assist and support in navigating hospital discharge protocols, including individual I+R needs identified through these protocols.
 - 1.10.1.4. Referrals and access to Title III and Title XX services and programs.
 - 1.10.1.5. Referrals and access to community-based services, housing, and other supports.
 - 1.10.1.6. Services to meet the needs of the individual and their family.
 - 1.10.2. The Contractor must collaborate with the Department's BEAS Person Centered Counseling Specialist to develop the person-centered counseling program.
 - 1.10.3. The Contractor must assist clients by providing information and referrals to agencies and organizations for appropriate services and supports.
 - 1.10.4. The Contractor must, in partnership with the Department, provide education and outreach on Medicaid processes.
 - 1.10.5. The Contractor must maintain records of client contacts, including follow-up client contacts, in accordance with the policy and procedures of the Refer/Navigate Manual, currently in development with the Department, including any amendments.
 - 1.10.6. The Contractor must comply with Inform USA standards (<https://www.informusa.org/standards>).
 - 1.10.7. The Contractor must provide home and community-based visits to clients as needed, dependent upon staffing availability and manager discretion including, but not limited to:
 - 1.10.7.1. Providing a work plan to outline how they will provide home and community-based visits to clients; and

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- 1.10.7.2. Reporting to BEAS staff regarding number of home and community-based visits on a monthly basis.
- 1.10.8. The Contractor must conduct Person-Centered Options Counseling in accordance with the federal No Wrong Door System guidelines.
- 1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, including:
 - 1.10.9.1. Serving as a Local Contact Agency (LCA) to provide Person Centered Options Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.
- 1.10.10. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.
- 1.11. **Long Term Supports and Services (LTSS) Eligibility Determination Services**
 - 1.11.1. The Contractor must facilitate eligibility and assist individuals with accessing LTSS in accordance with Department Person-Centered Options Counseling protocols and procedures that include, but are not limited to:
 - 1.11.1.1. Assisting individuals with determining appropriate payment and delivery of services.
 - 1.11.1.2. Assisting clients with accessing community-based LTSS programs.
 - 1.11.1.3. Utilizing the Department's intake and eligibility determination systems to monitor client eligibility and redetermination status.
 - 1.11.1.4. Ensuring staff have access to and training on systems necessary to determine eligibility for services.
 - 1.11.1.5. Completing Presumptive Eligibility Applications for Home and Community Based Services (HCBS) waiver programs, as directed by the Department.
 - 1.11.2. The Contractor, in collaboration with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for Medicaid LTSS, including, but not limited to:
 - 1.11.2.1. Providing additional Person-Centered Options Counseling to individuals determined ineligible for LTSS, as appropriate.

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1.11.2.2. Participating in Department trainings on screening protocols that facilitate the financial eligibility process.

1.11.3. The Contractor must collaborate with State and community programs, which may include, but are not limited to, the NH Family Caregiver Program, home-delivered meals, congregate meals, and in-home care services, which may serve Medicare beneficiaries across New Hampshire to determine program eligibility for individuals seeking services, to facilitate enrollment of individuals when indicated, and to ensure individuals requesting services have access to information, tools, resources, and education on Medicare, Medicaid and other community-based programs.

1.12. Family Caregiver Support Program Services

1.12.1. The Contractor must ensure staff maintain knowledge of current community resources.

1.12.2. The Contractor must utilize Tailored Caregiver Assessment and Referral (TCARE), a care management protocol designed to support family members who are providing care to adults, of any age, with chronic or acute health conditions.

1.12.3. The Contractor must ensure:

1.12.3.1. A minimum of two (2) individuals in the geographic area are trained in an evidenced-based curriculum for caregivers, which may include but is not limited to the Powerful Tools for Caregivers (PTC) curriculum; or

1.12.3.2. A minimum of one (1) designated staff person to track and monitor the family caregiver education and support platform for the required criteria to meet the requirement as the education curriculum for the site.

1.12.4. The Contractor must:

1.12.4.1. Facilitate a minimum of one (1) six-week session of Powerful Tools for Caregiver (PTC) Training or other evidenced-based curriculum for caregivers to a minimum of five (5) caregivers on an annual basis; or

1.12.4.2. Track and monitor the family caregiver education and support platform for the required criteria.

1.12.5. The Contractor must facilitate caregiver support groups, as needed, or provide access to a support network for caregivers, which may include, but is not limited to:

1.12.5.1. Care Companion (within Trualta);

1.12.5.2. Peer support; or

1.12.5.3. A peer mentor.

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- 1.12.6. The Contractor must collaborate with other caregiver support service agencies within the geographic area.
- 1.12.7. The Contractor must ensure staff attend the Department's Family Caregiver Support Program meetings.
- 1.12.8. The Contractor, in partnership with the Department, must conduct a minimum of three (3) formal outreach activities and/or presentations to community partners who specifically target those who may be appropriate for the NH Family Caregiver Support Program, formerly considered family caregivers or informal caregivers, or potential caregivers on an annual basis.
- 1.12.9. The Contractor must monitor caregiver spending to ensure grants are spent prior to the end of each state fiscal year and in accordance with each caregiver's plan.
- 1.12.10. The Contractor must participate in an annual program review as determined by the Department.
- 1.12.11. The Contractor must provide information, assistance, and Person-Centered Options Counseling to caregivers.
- 1.12.12. The Contractor must provide referrals and assistance with access to appropriate community resources.
- 1.12.13. The Contractor must provide a minimum of bimonthly contact with the caregivers they support.
- 1.12.14. The Contractor must ensure all new staff who administer the NH Family Caregiver Support Program:
 - 1.12.14.1. Are trained by a BEAS Designee; and
 - 1.12.14.2. Are monitored for progress within the Program, including, but not limited to, remaining current on all Family Caregiver Support Program services, policies and procedures.
- 1.12.15. The Contractor must conduct assessments and assist with determining eligibility for respite and/or supplemental services for family caregivers.
- 1.12.16. The Contractor must provide copies of approved service plans and budgets to the Department's Family Caregiver financial management Contractor.
- 1.12.17. The Contractor must comply with the Department policies and procedures relative to fiscal management for bill paying and employer of record services.
- 1.12.18. The Contractor must retain a closed caregiver record for seven (7) years from June 30th of the state fiscal year from when the caregiver ceased to receive funding.
 - 1.12.18.1. Once a caregiver does not receive any funding for a full year, the "record" (whether paper or electronic) must be considered closed.

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1.13. State Health Insurance Program (SHIP) Assistance

- 1.13.1. The Contractor must provide Medicare health insurance counseling to individuals in need of information on Medicare health insurance.
- 1.13.2. The Contractor must ensure staff providing Medicare health insurance counseling are trained and certified through SHIP.
- 1.13.3. The Contractor must provide personalized counseling services.
- 1.13.4. The Contractor must provide monthly targeted community outreach in order to:
 - 1.13.4.1. Increase consumer understanding of Medicare program benefits; and
 - 1.13.4.2. Raise awareness of the opportunities for assistance with benefit and plan selection.
- 1.13.5. The Contractor must provide counselors who are trained, fully equipped, and proficient in providing a full range of services, including, but not limited to:
 - 1.13.5.1. Assisting individuals with enrolling in appropriate benefit plans; and
 - 1.13.5.2. Providing continued enrollment assistance in Medicare prescription drug coverage.
- 1.13.6. The Contractor must recruit, train, and maintain a network of volunteers to assist staff with providing SHIP services.
- 1.13.7. The Contractor must report on all activities using the most recent Administration for Community Living (ACL), or other federal entity, reporting site, forms, and guidelines within the timeline requested by the ACL, currently; SHIP Training and Reporting System (STARS).

1.14. Medicare Improvements for Patients and Providers Act (MIPPA) Medicare Program Promotion Services

- 1.14.1. The Contractor must provide education to individuals on topics which include, but are not limited to:
 - 1.14.1.1. Part D prescription drugs in rural areas.
 - 1.14.1.2. Medicare preventative services.
 - 1.14.1.3. Medicare cost savings, including low-income subsidy and Medicare savings programs.
- 1.14.2. The Contractor must promote public awareness about how individuals with limited income can reduce Medicare cost share expenses, as well as awareness of Medicare preventive services, by distributing promotional materials developed by CMS, ACL and the Department.
- 1.14.3. The Contractor must, per the Administration for Community Living, implement a communications and media plan of at least one

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outreach campaign per month to provide information on Medicare services available to clients which includes, but is not limited to conducting:

- 1.14.3.1. A face-to-face meeting with community partners.
- 1.14.3.2. Outreach and education via a booth or exhibit at an event.
- 1.14.3.3. An enrollment event.
- 1.14.3.4. An interactive web presentation.

1.14.4. The Contractor must mail introductory letters regarding the program to agencies which may include, but are not limited to:

- 1.14.4.1. Town offices.
- 1.14.4.2. Housing sites.
- 1.14.4.3. Home health agencies.
- 1.14.4.4. Faith-based Communities and parish nurses.
- 1.14.4.5. Public libraries.
- 1.14.4.6. Fuel assistance agencies.
- 1.14.4.7. Hospital public affairs managers.
- 1.14.4.8. Pharmacies.
- 1.14.4.9. Medical practices.
- 1.14.4.10. Other Community Partners.

1.14.5. The Contractor must screen and assist with enrollment of eligible beneficiaries in Medicare prescription drug coverage to include Low-Income Subsidy (LIS) and Medicare Savings Programs (MSP).

1.15. Veteran Directed Care (VDC)

1.15.1. The Contractor must comply with the Veteran Affairs Medical Center (VAMC) National VDC Program staffing requirements, policies and procedures when taking referrals for the VDC Program as required through the federal partnership between the Veteran's Administration and the ACL.

1.15.2. The Contractor must collaborate with and accept referrals from:

- 1.15.2.1. The White River Junction Veterans Affairs Medical Center.
- 1.15.2.2. The Manchester Veterans Affairs Medical Center.

1.16. Staffing

1.16.1. The Contractor must ensure staff follow the National Association of Social Workers' Code of Ethics, found here:
<https://www.socialworkers.org/About/Ethics/Code-of-Ethics/Code-of-Ethics-English>

1.16.2. The Contractor must provide staff for each ADRC location, as follows:

- 1.16.2.1. One (1) full-time equivalent (FTE) center manager; and,

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- 1.16.2.2. At least three (3) FTE staff with the proper trainings and certifications to provide Information & Referral/Assistance (I&R/A) services; Person-Centered Options Counseling; NH Family Caregiver program support; Veteran Directed Care support; Medicaid LTSS; HCBS; and SHIP, SMP and MIPPA services.
- 1.16.3. The Contractor must maintain a record of completed staff training and education, including Medicare and Medicaid training, to be made available to the Department upon request.
- 1.16.4. The Contractor must submit a dedicated plan that addresses staffing recruitment and retention within thirty (30) days of contract approval.
- 1.17. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.18. The Contractor may be required to participate in on-site reviews conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

2. Reporting Requirements

- 2.1. The Contractor must provide a monthly written report on the number of home and community-based visits completed, as well as the capacity to provide these visits to the Department, by the 15th day of the following month.
- 2.2. The Contractor must provide quarterly narrative reports regarding community partnerships and outreach as outlined by the Department.
- 2.3. The Contractor must report Medicaid Application and Forms Assistance, and Medicaid Information and Referral Contacts to the Department on a monthly basis, by the 15th day of the following month, to support Medicaid Administrative Claiming.
- 2.4. The Contractor must maintain full compliance with requirements of the annual report from the Administration on Aging and agrees to enter all needed data in the database accurately and timely.
- 2.5. The Contractor must develop and implement a tracking system, to be approved by the Department, and assemble required data for the NH Family Caregiver Support Program into a quarterly report, to be delivered to the Department, which must include, but is not limited to:
 - 2.5.1. Expenditures and expenses for outreach activities; and
 - 2.5.2. Average annual income of caregivers including, but not limited to, those who:
 - 2.5.2.1. Receive grants.
 - 2.5.2.2. Receive training.
 - 2.5.2.3. Receive I & R supports.

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- 2.5.2.4. Receive counseling.
- 2.5.2.5. Participate in support groups.
- 2.6. The Contractor must report on the following ACL performance measures on the SHIP/STARS Beneficiary Forms:
 - 2.6.1. Percentage of total one-on-one client contacts per Medicare beneficiaries in the State.
 - 2.6.2. Percentage of contacts with Medicare beneficiaries under the age of 65 per Medicare beneficiaries under 65 in the State.
 - 2.6.3. Percentage of low-income, rural, and non-native English-speaking contacts for total "hard-to-reach" Medicare beneficiaries in the State, as defined by Medicare; and.
 - 2.6.4. Percentage of unduplicated enrollment contacts with one or more qualifying enrollment topics discussed per total Medicare beneficiaries in the State.
- 2.7. The Contractor must demonstrate partnerships and evaluate effectiveness and lessons learned in the Quarterly SHIP and SMP progress reports.
- 2.8. Background Checks
 - 2.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 2.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 2.8.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 2.9. Confidential Data
 - 2.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 2.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

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2.10. Privacy Impact Assessment

2.10.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 2.10.1.1. How PII is gathered and stored;
- 2.10.1.2. Who will have access to PII;
- 2.10.1.3. How PII will be used in the system;
- 2.10.1.4. How individual consent will be achieved and revoked; and
- 2.10.1.5. Privacy practices.

2.10.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

2.11. Department Owned Devices, Systems and Network Usage

2.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:

- 2.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 2.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

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- 2.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 2.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 2.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 2.11.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 2.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 2.11.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 2.11.1.9. Agree when utilizing the Department's email system:
 - 2.11.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 2.11.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 2.11.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

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2.11.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

2.11.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

2.11.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

2.11.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

2.11.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

2.11.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

2.11.2. Workspace Requirement

2.11.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

2.12. Contract End-of-Life Transition Services

2.12.1. General Requirements

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- 2.12.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient". Ninety (90) days prior to the end of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient, to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
- 2.12.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 2.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
- 2.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 2.12.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, ^{DS} the

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Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

2.12.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

2.12.2. Completion of Transition Services

2.12.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product..

2.12.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

2.12.3. Disagreement over Transition Services Results

2.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2.13. Website and Social Media

2.13.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

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2.13.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

2.13.3. State of New Hampshire's Website Copyright

2.13.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State of New Hampshire's copyright.

3. Exhibits Incorporated

- 3.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 3.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 3.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

4. Additional Terms

4.1. Impacts Resulting from Court Orders or Legislative Changes

4.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities

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and expenditure requirements under this Agreement so as to achieve compliance therewith.

4.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

4.2.1. The Contractor must submit:

4.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

4.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>); and

4.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-Contractors>).

4.3. Credits and Copyright Ownership

4.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

4.3.2. All materials produced or purchased under the Agreement must have

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prior approval from the Department before printing, production, distribution or use.

4.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 4.3.3.1. Brochures.
- 4.3.3.2. Resource directories.
- 4.3.3.3. Protocols or guidelines.
- 4.3.3.4. Posters.
- 4.3.3.5. Reports.

4.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4.4. Operation of Facilities: Compliance with Laws and Regulations

4.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

5. Records

5.1: The Contractor must keep records that include, but are not limited to:

5.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

5.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original

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evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 5.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 5.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 42.69% Federal funds.
 - 1.1.1. 7.06%, Medicare Improvements for Patients & Providers Act, MIPPA, as awarded on August 30, 2022, by the Administration for Community Living, ALN #93.071, FAIN #2201NHMISH.
 - 1.1.2. 5.76%, Social Services Block Grant, as awarded on June 29, 2023, by the Administration for Children and Families, ALN #93.667, FAIN #2301NHSOSR.
 - 1.1.3. 17.95%, OAA Title III-Family Caregiver, as awarded on August 30, 2023, by the Administration for Community Living, ALN #93.052, FAIN #2301NHOAFC.
 - 1.1.4. 16.42%, State Health Insurance Assistance Program, as awarded on March 29, 2023, by the Administration for Community Living, ALN #93.324, FAIN #90APG0087.
 - 1.1.5. 52.81% United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN# 93.778, MEDICAID.
 - 1.2. 57.31% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.

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- 4.4. Includes supporting documentation of allowable costs, including time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable. The Contractor shall provide the supporting documentation:
- 4.4.1. With each invoice, unless otherwise determined by the Department.
- 4.5. Is completed, dated and returned to the Department for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:
- Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
- 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
- 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

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- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
- 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget Sheet

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Tri-County Community Action Program, Inc.</i>		
Budget Request for: <i>ADRCs for Coos County</i>		
Budget Period: <i>7/1/24 - 6/30/26</i>		
Indirect Cost Rate (if applicable) 12.69%		
Line Item	Program Cost - Funded by DHHS - SFY 25	Program Cost - Funded by DHHS - SFY 26
1. Salary & Wages	\$201,781	\$201,781
2. Fringe Benefits	\$58,509	\$58,509
3. Consultants	\$0	\$0
4. Equipment	\$0	\$0
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$10,500	\$10,500
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$6,000	\$6,000
6. Travel	\$3,000	\$3,000
7. Software	\$1,500	\$1,500
8. (a) Other - Marketing/Communications	\$1,500	\$1,500
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
Occupancy	\$7,500	\$7,500
Telephone	\$2,500	\$2,500
Postage	\$1,000	\$1,000
Subscriptions	\$1,500	\$1,500
Staff education and training	\$10,000	\$10,000
Printing/Copying	\$2,000	\$2,000
IT expense/Equipment	\$8,250	\$8,250
Criminal Background checks	\$100	\$100
Total Direct Costs	\$315,640	\$315,640
Total Indirect Costs	\$40,059	\$40,059
Subtotals	\$355,699	\$355,699
	Total \$	711,398

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

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SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below:
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
- 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services

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SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements; as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: F44JKSNNJDJM6
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

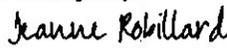
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Name: Tri-County Community Action Program, Inc.

5/29/2024

Date: _____

DocuSigned by:

 Name: Jeanne Robillard
 Title: CEO

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Exhibit E

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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Exhibit E

DHHS Information Security Requirements

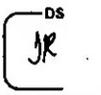
or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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Exhibit E

DHHS Information Security Requirements

8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

Contractor Initials

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JR

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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Exhibit E

DHHS Information Security Requirements

future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

- d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



New Hampshire Department of Health and Human

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity." The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) Business Associate Use and Disclosure of Protected Health Information

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

Exhibit F

Business Associate Agreement
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- limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.
- b. Business Associate may use or disclose PHI, as applicable:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

Exhibit F

Business Associate Agreement
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New Hampshire Department of Health and Human

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI.

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
 - VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations ^{DS}used,

Exhibit F

Business Associate Agreement
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JR

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New Hampshire Department of Health and Human

Exhibit F

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Tri-County Community Action Program, Inc.

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1332A24049DF49E

DocuSigned by: Jeanne Robillard 40FF704065AD4C3

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Jeanne Robillard

Name of Authorized Representative

Name of Authorized Representative

Director, DLTS

CEO

Title of Authorized Representative

Title of Authorized Representative

5/29/2024

5/29/2024

Date

Date

Exhibit F

Contractor Initials JS

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0006652662



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Sandy Alonzo hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Board Chair of Tri-County Community Action Program, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard, CEO and or Randall Pilotte, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/17/24

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair

Christina Morin 5/14/24

CHRISTINA MORIN
JUSTICE OF THE PEACE
State of New Hampshire
My Commission Expires
January 31, 2029

MISSION STATEMENT

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

VISION STATEMENT

Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

VALUES STATEMENT

Tri-County Community Action Program, values a culture of integrity.

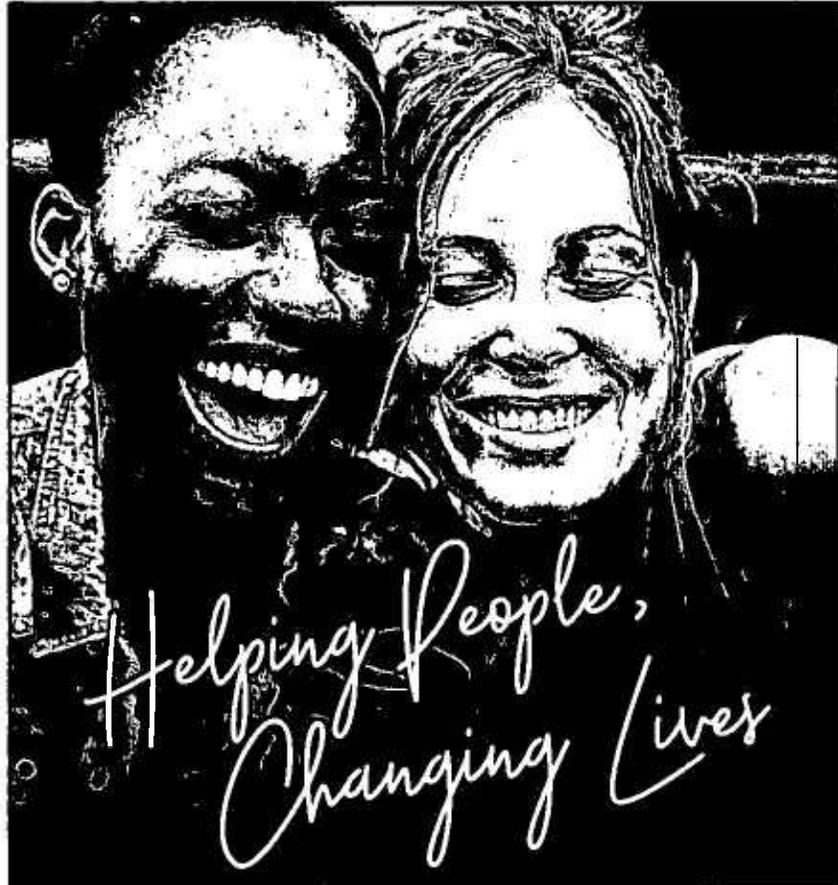
This Includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965



30 Exchange St. Berlin, NH 03570
Phone: (603) 752-7001
Fax: (603) 752-7607
www.tccap.org

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate

Report on the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tri-County Community Action Program, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone McDermott & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022**

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Inventories	123,409	59,759
Prepaid expenses	<u>138,888</u>	<u>138,811</u>
Total current assets	<u>8,193,440</u>	<u>6,979,931</u>
PROPERTY		
Property and equipment	12,858,931	12,794,151
Less accumulated depreciation	<u>(6,522,499)</u>	<u>(6,088,609)</u>
Property, net	<u>6,336,432</u>	<u>6,705,542</u>
NONCURRENT ASSETS		
Right of use asset, operating	208,857	-
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total noncurrent assets	<u>622,578</u>	<u>410,431</u>
TOTAL ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Current portion of long term debt	\$ 139,961	\$ 134,452
Current portion of right of use liability, operating	86,219	-
Accounts payable	456,444	262,473
Accrued compensated absences	249,777	228,342
Accrued salaries	90,948	81,707
Accrued expenses	95,772	117,415
Refundable advances	403,239	446,208
Other liabilities	<u>1,342,462</u>	<u>1,085,406</u>
Total current liabilities	2,864,822	2,356,003
NONCURRENT LIABILITIES		
Right of use liability, operating, less current portion	122,638	-
Long term debt, net of current portion	<u>4,296,550</u>	<u>4,442,866</u>
Total liabilities	<u>7,284,010</u>	<u>6,798,869</u>
NET ASSETS		
Without donor restrictions	7,577,645	7,037,337
With donor restrictions	<u>290,795</u>	<u>259,698</u>
Total net assets	<u>7,868,440</u>	<u>7,297,035</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 39,636,536	\$ 168,387	\$ 39,804,923	\$ 33,019,028
Program funding	1,131,923	-	1,131,923	1,178,528
Utility programs	1,458,145	-	1,458,145	1,862,325
In-kind contributions	479,251	-	479,251	228,341
Contributions	252,119	-	252,119	140,578
Fundraising	23,626	-	23,626	8,616
Rental income	867,061	-	867,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
Total revenues and other support	43,884,409	168,387	44,052,796	37,248,999
NET ASSETS RELEASED FROM RESTRICTIONS	<u>137,290</u>	<u>(137,290)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>44,021,699</u>	<u>31,097</u>	<u>44,052,796</u>	<u>37,248,999</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,314,337	-	1,314,337	1,453,842
Head Start	3,107,886	-	3,107,886	2,792,837
Guardianship	651,255	-	651,255	658,956
Transportation	1,404,213	-	1,404,213	892,112
Volunteer	72,150	-	72,150	62,053
Carroll County Dental	679,379	-	679,379	673,708
Homeless	20,422,871	-	20,422,871	17,630,850
Energy and Community Development	13,099,599	-	13,099,599	9,978,945
Elder	1,276,827	-	1,276,827	1,095,578
Housing Services	212,979	-	212,979	248,736
Total program services	<u>42,241,496</u>	<u>-</u>	<u>42,241,496</u>	<u>35,487,617</u>
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	3,315	-	3,315	1,266
Total supporting activities	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
Total functional expenses	<u>43,481,391</u>	<u>-</u>	<u>43,481,391</u>	<u>36,634,973</u>
CHANGE IN NET ASSETS	540,308	31,097	571,405	614,026
NET ASSETS, BEGINNING OF YEAR	<u>7,037,337</u>	<u>259,698</u>	<u>7,297,035</u>	<u>6,683,009</u>
NET ASSETS, END OF YEAR	<u>\$ 7,577,645</u>	<u>\$ 290,795</u>	<u>\$ 7,868,440</u>	<u>\$ 7,297,035</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Agency Fund	Head Start	Guardianship	Transportation	Volunteers	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 323,177	\$ 1,644,947	\$ 424,637	\$ 680,490	\$ 44,947	\$ 422,973	\$ 757,036	\$ 1,380,748	\$ 564,893	\$ 56,045	\$ 6,289,893	\$ 606,642	\$ -	\$ 6,908,735
Payroll taxes and benefits	89,401	449,995	109,489	133,770	11,318	97,590	199,734	382,064	116,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,813,593	-	-	29,813,593
Consumable supplies	7,038	218,956	6,679	9,279	356	55,076	33,428	431,354	321,182	1,396	1,083,724	25,989	-	1,109,623
Space costs and rentals	12,648	223,207	48,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	130,852	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,903	18,553	42,826	7,110	67,389	527,982	-	-	527,982
In-kind expended	-	219,362	-	24,948	-	-	128,784	-	106,177	-	476,251	-	-	476,251
Consultants and contractors	55,409	13,688	8,228	23,620	-	19,798	132,557	12	12,704	-	283,864	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,089	1,592	11,619	30,614	45,326	25,978	30,465	445,051	5,228	-	450,277
Travel and meetings	751	69,780	8,152	38,208	392	2,635	16,195	24,004	15,328	125	195,650	20,687	-	216,237
Other direct program costs	9,862	51,628	1,278	7,988	429	1,550	7,068	34,790	6,788	36,315	157,716	64,852	3,315	245,883
Fiscal and administrative	6,024	284	15,594	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	189,128
Building and grounds maintenance	156,544	94,147	58	13,630	-	8,548	4,875	578	17,874	7,010	303,262	-	-	303,262
Interest expense	84,491	1,668	683	247	76	-	116	1,914	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	56,280	8,422	663	3,755	1,588	1,619	8,434	6,299	-	3,155	90,225	38,918	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,879	148,132	16,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,379	20,422,871	13,099,599	1,276,827	212,979	42,241,496	1,236,560	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	299,448	89,805	119,458	6,841	71,557	137,310	275,680	123,351	-	1,236,680	(1,236,560)	-	-
Total Direct & Indirect expenses	\$ 1,447,469	\$ 3,407,334	\$ 721,060	\$ 1,523,669	\$ 78,991	\$ 750,936	\$ 20,560,181	\$ 13,375,279	\$ 1,400,178	\$ 212,979	\$ 43,478,076	\$ -	\$ 3,315	\$ 43,481,391

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,591,982	\$ 480,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,039	\$ 23,485	\$ 5,925,992	\$ 581,978	\$ -	\$ 6,507,970
Payroll taxes and benefits	112,063	425,066	103,479	79,984	8,955	58,357	181,250	352,787	98,642	-	1,398,623	133,158	-	1,531,781
Assistance to clients	-	-	-	89,597	-	-	10,494,024	7,043,336	-	-	23,626,957	-	-	23,626,957
Consumable supplies	8,143	167,505	8,474	7,298	445	57,798	28,753	573,445	308,046	727	1,160,832	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	16,838	5,481	582	74,769	217,912	68,482	-	615,131	112,318	-	727,449
Depreciation expense	168,801	50,198	500	106,348	-	42,409	15,458	60,387	5,833	67,389	519,334	-	-	519,334
Tri-kind expended	-	117,488	-	-	-	-	53,684	-	57,159	-	228,341	-	-	228,341
Consultants and contractors	94,310	2,132	5,635	13,178	-	197,993	203	44	17,868	-	331,481	35,642	-	367,323
Utilities	191,020	28,064	21,922	18,187	1,597	13,097	43,568	44,724	26,182	28,303	412,694	4,851	-	417,545
Travel and meetings	8,147	56,484	5,892	27,581	-	4,329	21,471	17,291	11,289	825	154,299	8,024	-	180,323
Other direct program costs	67,883	52,588	(8,580)	3,689	2,598	971	943	25,003	5,785	108,285	257,115	63,834	1,288	322,215
Fiscal and administrative	91	294	8,828	622	75	8,480	6,667	38,011	4,578	2,919	70,685	144,494	-	215,159
Building and grounds maintenance	135,694	64,895	-	2,111	-	1,906	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	66	1,031	68	-	-	102	386	11	-	98,500	82	-	98,582
Vehicle expense	5,557	-	-	69,672	-	-	-	93,810	-	-	169,039	-	-	169,039
Insurance	48,467	6,338	579	2,627	488	1,341	8,073	6,016	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	6,441	6,488	-	12,700	18,121	87,777	8,332	8,691	192,471	7,363	-	198,854
Fixed fees	13,328	-	35	100	-	1,595	81	4,988	3,407	125	23,665	275	-	23,940
Total Direct Expenses	1,453,842	2,792,837	658,956	882,112	62,053	673,708	17,630,850	9,978,945	1,095,578	248,736	35,487,617	1,146,090	1,268	36,634,973
Indirect Expenses														
Indirect costs	144,922	273,225	70,128	75,578	6,183	68,561	110,702	289,953	106,828	-	1,148,090	(1,148,090)	-	-
Total Direct & Indirect expenses	\$ 1,598,764	\$ 3,066,062	\$ 729,084	\$ 957,690	\$ 68,236	\$ 742,269	\$ 17,741,552	\$ 10,268,898	\$ 1,202,406	\$ 248,736	\$ 36,633,707	\$ -	\$ 1,268	\$ 36,634,973

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 571,405	\$ 614,026
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	528,849	520,221
Gain on disposal of property	(6,817)	(8,874)
Decrease (increase) in assets:		
Accounts receivable	(217,272)	(190,025)
Pledges receivable	(23,016)	47,227
Inventories	(63,650)	(6,774)
Prepaid expenses	(77)	(85,217)
Increase (decrease) in liabilities:		
Accounts payable	193,971	258,170
Accrued compensated absences	21,435	(5,565)
Accrued salaries	9,241	(301,728)
Accrued expenses	(21,643)	(149,180)
Refundable advances	(42,969)	122,068
Other liabilities	257,056	(315,239)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,206,513</u>	<u>499,110</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,091	8,874
Purchases of property and equipment	(161,013)	(158,013)
NET CASH USED IN INVESTING ACTIVITIES	<u>(152,922)</u>	<u>(149,139)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(140,807)	(129,342)
Repayment on capital lease obligations		
NET CASH USED IN FINANCING ACTIVITIES	<u>(140,807)</u>	<u>(129,342)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	912,784	220,629
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>5,215,322</u>	<u>4,994,693</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 88,845</u>	<u>\$ 95,695</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction, and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start funded enrollment is 217, but over the course of the program year serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option:

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 208 volunteers, ages 55 and older, of which 50 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 15,000 hours yearly.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 4 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program. A separate audit is performed as it relates to Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance)*. An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. and affiliate have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of \$290,795 and \$259,698 at June 30, 2023 and 2022, respectively. See **Note 13**.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$403,239 and \$446,208 as of June 30, 2023 and 2022, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Nonprofit tax status

The Organization is a not-for-profit, Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. Management does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2023 and 2022, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2023 and 2022.

As of June 30, 2023 and 2022, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$192,212 and \$169,196, respectively. This amount is included in contributions in the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2022, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2023 and 2022 were approximately 11.26% and 10.95%, respectively, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2023 and 2022 was \$20,143 and \$6,696, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2023 and 2022.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
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Cornerstone derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment unit is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration Cornerstone expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use assets of \$208,857 and operating lease liabilities of \$208,857 as of June 30, 2023. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total financial assets	<u>8,344,864</u>	<u>7,191,792</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	290,795	259,698

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
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Restricted cash, Guardianship Services Program	1,313,655	977,227
Restricted cash	413,721	410,431
Less net assets with time restrictions to be met in less than a year	<u>(254,537)</u>	<u>(207,879)</u>
Amounts not available within one year	<u>1,763,634</u>	<u>1,439,477</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,581,230</u>	<u>\$ 5,752,315</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,982,000 and \$5,899,000 at June 30, 2023 and 2022, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to \$250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	<u>2023</u>	<u>2022</u>
Cash, operations	\$ 4,400,730	\$ 3,827,664
Restricted cash, current	1,313,655	977,227
Restricted cash, long term	<u>413,721</u>	<u>410,431</u>
Total cash and restricted cash	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2023 and 2022 was \$20,079 and \$20,069, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2023 and 2022. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2023 and 2022 was \$174,841 and \$174,807, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Consolidated Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2023 and 2022 was \$218,801 and \$215,555, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2023 and 2022, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2023 and 2022 consists of weatherization materials, totaling \$123,409 and \$59,759, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**NOTE 5. PROPERTY**

Property consists of the following at June 30, 2023:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,119,418	\$ 4,630,469	\$ 5,488,949
Equipment	2,278,559	1,892,030	386,529
Construction in progress	42,114	-	42,114
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,858,931</u>	<u>\$ 6,522,499</u>	<u>\$ 6,336,432</u>

Property consists of the following at June 30, 2022:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,039,601	\$ 4,426,613	\$ 5,612,988
Equipment	2,329,022	1,661,996	667,026
Construction in progress	6,688	-	6,688
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,794,151</u>	<u>\$ 6,088,609</u>	<u>\$ 6,705,542</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2023 and 2022 totaled \$527,962 and \$519,334, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2023 and 2022, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2023 and 2022, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$249,777 and \$228,342, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 64,236	\$ 80,546
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	236,057	261,160
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,276,888	2,377,169
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,444,781	4,586,475
Unamortized debt issuance costs	<u>(8,270)</u>	<u>(9,157)</u>
Total long term debt	4,436,511	4,577,318
Less current portion due within one year	<u>(139,961)</u>	<u>(134,452)</u>
	<u>\$ 4,296,550</u>	<u>\$ 4,442,866</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The scheduled maturities of long-term debt as of June 30, 2023 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2024	\$ 139,961
2025	145,697
2026	151,677
2027	148,113
2028	143,453
Thereafter	<u>3,715,880</u>
	<u>\$ 4,444,781</u>

As described at Note 3, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2023 and 2022 at 9.25% and 5.75% per annum, respectively. There was no balance outstanding at June 30, 2023 and 2022. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

On July 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk-free borrowing rates commensurate with the lease terms, which was 3.01% at June 30, 2023. Common expenses, classified as space costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
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The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month-to-month basis. For the years ended June 30, 2023 and 2022, the annual rent expense for leased facilities and office equipment totaled \$147,801 and \$141,820, respectively.

Lease liability maturities as of June 30, 2023 are as follows:

Year Ending June 30:	Amount
2024	\$ 91,317
2025	59,685
2026	52,460
2027	11,372
2028	<u>3,543</u>
Total undiscounted lease liability	218,377
Less imputed interest	<u>(9,520)</u>
Total lease liability	<u>\$ 208,857</u>

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, Transportation and Elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 76,770	\$ -	\$ 76,770
Packing, setup and delivery of congregate and home delivered meals	<u>-</u>	<u>102,077</u>	<u>102,077</u>
	<u>\$ 76,770</u>	<u>\$ 102,077</u>	<u>\$ 178,847</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 2,479	\$ -	\$ 2,479
Packing, setup and delivery of congregate and home delivered meals	<u> </u>	<u>55,359</u>	<u>55,359</u>
	<u>\$ 2,479</u>	<u>\$ 55,359</u>	<u>\$ 57,838</u>

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately \$367,930 and \$277,300 for the years ended June 30, 2023 and 2022, respectively.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	<u>\$ 69,097</u>	<u>\$ 4,100</u>	<u>\$ 73,197</u>

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	<u>\$ 58,230</u>	<u>\$ 1,800</u>	<u>\$ 60,030</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Transportation</u>	<u>Total</u>
Employee use of home	\$ 73,495	\$ -	\$ -	\$ 73,495
Donated goods	-	-	24,948	24,948
Hotel rooms for homeless clients	-	128,764	-	128,764
Total	\$ 73,495	\$ 128,764	\$ 24,948	\$ 227,207

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Total</u>
Employee use of home	\$ 56,789	\$ -	\$ 56,789
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
Total	\$ 56,789	\$ 53,684	\$ 110,473

NOTE 12. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2023 and 2022, approximately \$39,361,299 (89%) and \$32,598,596 (88%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2023 and 2022, approximately 61% and 64%, respectively, of Cornerstone's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The majority of Cornerstone's assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, Cornerstone operates in a regulated environment. The operation of Cornerstone is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Temporary municipal funding	\$ 192,212	\$ 169,196
Restricted buildings	36,257	38,084
Loans – HSGP	23,484	24,234
RSVP program funds	15,708	6,255
FAP/EAP	14,092	12,079
CC Coos	5,099	6,132
Head Start	3,577	2,370
CC Carroll	180	427
CC Grafton	180	421
LIWAP Program	6	-
RSVP – Matter to Balance	-	500
	<u> </u>	<u> </u>
Total net assets with donor restrictions	<u>\$ 290,795</u>	<u>\$ 259,698</u>

NOTE 14. COMMITMENTS AND CONTINGENCIES**Grant Compliance**

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2023 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2023, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone's regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$207,956 and \$208,162 were held in a segregated account at June 30, 2023 and 2022, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. Once all HAP vouchers are processed and paid, Cornerstone will pay back the replacement reserve account the loan balance of \$26,649. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$6,454 and \$3,003 were held in a segregated account for the years ended June 30, 2023 and 2022, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2023 and 2022 \$4,391 and \$4,390, respectively, were held in a segregated account and generally are not available for operating purposes.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of Cornerstone's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

In accordance with the policy noted above, Cornerstone was required to remit funds to HUD totaling \$71,396 during the year ended June 30, 2022.

NOTE 16: SUBSEQUENT EVENTS

The Organization has evaluated events through November 13, 2023, which is the date that the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011938-02-03	\$ 1,648,664
Head Start	93.600		01CH011938-02-00	34,546
Head Start	93.600		01CH011938-01-04	1,197,945
CRSSA-Head Start	93.600		01HE001251-01-01	6,669
ARPA-Head Start	93.600		01HE001251-01-01	158,900
			CLUSTER TOTAL	3,044,724
Low Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2101NHLWC68	148,661
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	2201NHLIE	1,742,864
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	2301NHLIEA/2301NHLIEE	8,696,322
ARPA-Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	LIHEAPARP22	114,236
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	224,125
ARPA-Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	89,629
			TOTAL	10,869,176
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Seniors Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	2101NH0ASS	3,979
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-600362	54,950
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services		52,701
			TOTAL	111,630
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	287,080
ARPA - Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	134,875
			TOTAL	422,035
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	None	89,764
			CLUSTER TOTAL	623,429
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-600731	535,232
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-600731	192,741
			TOTAL	727,973
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	NH75OT000031	232,354
Social Services Block Grant (Title XX I&R)	93.657	State of New Hampshire Department of Health and Human Services	074-600589/545-500387	88,388
Social Services Block Grant (Title XX HD)	93.657	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	123,654
Social Services Block Grant (Guardianship)	93.657	State of New Hampshire Department of Health and Human Services	102-600731	27,198
			TOTAL	239,240
NH Family Caregiver Support Title III E (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services	570-600928	28,766
State Health Insurance Assistance Program (SHIP)	93.324	State of New Hampshire Department of Health and Human Services	074-600689/545-500387	6,834
Centers for Medicare & Medicaid Services (MIPPA)	93.071	State of New Hampshire Department of Health and Human Services	074-600689/545-500387	5,787
Special Programs for the Aging Title IV and Title II (SMPP)	93.048	State of New Hampshire Department of Health and Human Services	074-600689/545-500387	8,379
Projects for Assistance in Transition from Homelessness Program (PATH)	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	05-95-42-423010-7928	53,606
Total U.S. Department of Health and Human Services				\$ 16,012,925

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE0009918	\$ 343,790
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	<u>339,298</u>
Total U.S. Department of Energy				\$ 683,078
<u>U.S. Corporation for National and Community Service</u>				
Refrid and Senior Volunteer Program	94.002		22SRFN4001	\$ 70,072
Total U.S. Corporation for National and Community Service				<u>70,072</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education		\$ 142,116
Total U.S. Department of Agriculture				<u>142,116</u>
<u>U.S. Department of Transportation</u>				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X048	\$ 307,594
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-18-X046	<u>258,632</u>
			CLUSTER TOTAL	<u>258,632</u>
Total U.S. Department of Transportation				<u>566,228</u>
<u>U.S. Department of Housing and Urban Development</u>				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services		\$ 86,435
Emergency Solutions Grant Program (EPS)	14.231	State of New Hampshire Department of Health and Human Services		<u>283,615</u>
			TOTAL	<u>370,050</u>
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOIP) - Coordinated Entry	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	112,834
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,767
Continuum of Care Program (HOIP) - Youth Navigator	14.267	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,016
Continuum of Care Program (HOIP) - Youth Transitional Living	14.267	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	<u>988</u>
			TOTAL	<u>328,410</u>
Total U.S. Department of Housing and Urban Development				<u>698,460</u>

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of the Treasury</u> Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 6,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,738,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		106,000
			TOTAL	14,841,457
ETH	21.027	NH Housing Finance Authority		4,426,102
Total U.S. Department of the Treasury				\$ 19,334,444
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 37,805,319

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Tri-County Community Action Program, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tri-County Community Action Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leora McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Tri-County Community Action Program, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2023. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tri-County Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tri-County Community Action Program, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tri-County Community Action Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tri-County Community Action Program, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tri-County Community Action Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Department of Housing and Urban Development, Emergency Solutions Grant Program— ALN 14.231
 - U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023
 - U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027
8. The threshold for distinguishing Type A and B programs was \$1,125,160.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2024

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Brian Bresnahan

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Jared Sullivan

Elected Official

Treasurer

George Sykes

Elected Official

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management • Budget performance and financial reporting
Innovative solutions & problem solving • Capacity building
Professional presentations • Public speaking
Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.
Chief Executive Officer
Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)

Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.

Direct Services/Volunteer Coordinator: Support Center at Burch House

Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program

Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter

Jefferson, New Hampshire 1996-1999

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA
Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)
Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- Chairman, Haverhill Area Family Violence Council 1998-2003
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- Bethlehem Planning Board 2010 - 2015
- Bethlehem Conservation Commission 2006 - *current*
- Granite United Way, North Country Cabinet Member 2011-2012
- TCCAP: Commendation- Division Director Award, 2011
- Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- Licensed Foster Parent, State of NH 2000-2006
- Small Business Owner : Aurora Energies 2015- *current*
- Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- *current*
- Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provide complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

**Brenda Gagne
Chief Program Officer
Tri County Community Action Program Inc.**

Professional Summary:

Successful oversight of the day-to-day aspects and operations of Tri County CAP's Transit, Guardianship and Energy Assistance Programs.

Experience:

Tri County Community Action Program, Inc.

6/30/2020 - Present

Department Head, Economic Supports

6/5/2022 Chief Programs Officer

Tri County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;

Overseeing the operations and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Tri-County CAP, Inc.

Tri County Transit

31 Pleasant St.

Berlin NH 03570

7/2004-5/2017

Operations Manager

Responsibilities include;

*Running the daily operations of a public transit and para transit service.

*Facility Management.

*Gathering statistics

*Quarterly reporting to NHDOT and BEAS.

*Preparing quarterly invoices to BEAS and NHDOT

*Weekly employee scheduling, staff management.

*Creating procedure manuals

*Grant writing

*Budget preparation

*Writing Warrant Articles

*Drug & Alcohol Testing

*Emergency Preparedness

Mountain Village Construction

P.O. Box 96

Milan, N.H. 03588

5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;

- *Customer service.
- *Accounting using Quick Books Pro.
- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.

P.O. Box 300

Milan, N.H. 03588

6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

- *Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- *Development of new programs and year-round activities.
- *Producing yearly budgets.
- *Equipment and materials purchasing.
- *Organizing and supervising a large Volunteer staff.
- *Working with the public to create new programs.
- *Coordinating with the Milan Village School on athletic and after school programs.
- *Applying for Federal and State Grants.

Education:

- Graduate Gorham High School
Gorham NH
- Granite State College
Emergency Management
- Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses

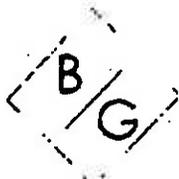
Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide
Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005



BETTY GILCRIS

Summary

Detail-oriented and talented Director with excellent administrative, marketing, customer service and facility oversight skills. Proactive leader with strengths in communication and collaboration. Hardworking and reliable, highly organized, proactive and punctual with team-oriented mentality. More than 33 years as a Head Start employee. Highly effective and comfortable working with people at all levels in an organization. Committed to identifying and leveraging opportunities for growth and capable in successful conflict resolution. Expert in regulations, compliance and safety procedures. Volunteer, classroom substitute, and 1 on 1 child aide for 2 years, Preschool teacher for 12 years, management for 14 years and Director for 5 years.

Skills

- Verbal and written communication
- Staff development
- Provide Supervisory training
- Positive behavior modeling
- Budgeting proficiency
- Learning management systems
- Family advocate
- Grant writing
- Presentation in small and large groups
- Conflict resolution
- Program management
- Analytical thinking

Experience

Health & Nutrition Department Head 07/2020 - Current
Tri County Community Action Program, Inc. Berlin, NH

Work closely with program team members to deliver TCCAP mission and vision through program requirements, developing solutions and meeting deadlines.

- Maintained updated knowledge through ongoing supervision and oversight of 4 programs within TCCAP. Head Start, Senior Meals, ServiceLink and Tamworth Dental Center.
- Collaborate with others to discuss new program and agency opportunities.

Aide to Cook to Teacher to Manager to Director 01/1989 - 06/2020
Tri County Community Action Program, Inc., Head Start | Berlin, NH

- Developed and maintained positive relationships with employees.
- Established performance goals for the program and provided feedback on methods for reaching those milestones.
- Direct staff of 57 personnel and managed budget totaling over \$2,000,000 annually.
- Process monthly reports for program performance which includes federal and state required reporting.
- Cooperate and communicate effectively with staff, Head Start families, community partners and stakeholders to ensure client satisfaction and compliance with set standards.
- Achieved high staff morale and retention through effective communication, prompt problem resolution, proactive supervisory practices and facilitating a proactive work environment.
- Ensure our program provides a comprehensive early childhood education to children and supports parents as their child's primary educator.

Education and Training

Bachelor of Science: Early Childhood Administration 2006
Granite State College | Littleton, NH

Activities and Honors

- Member of the Coos County Coalition for Young Children
- Member of the New England Head Start Association Board
- Member of the Governor Appointed Spark NH Leadership Team which recently transitioned the Council for Thriving Children. I am a member of the B-8 (birth - 8) workgroup for the council.
- Recognized regionally for over 30 years of Service with Head Start
- Eucharistic and Hospitality Minister at St. Marguerite D'youville Parish

Cheryl O'Malley

Summary

I am a friendly, solutions driven, dedicated individual with extensive experience as a senior level manager in a nonprofit environment. I love to learn, and am always up for a challenge whatever the situation. I get along well with my peers, while also working efficiently on my own. I am seeking a position where I can continue to develop and excel while giving my best to an employer.

Education

University of Rhode Island, South Kingstown, Rhode Island
Bachelor of Science in Psychology - May 2002

Employment History

ServiceLink Berlin, New Hampshire April 2019 – Present
Program Manager
All duties as listed below and including HR and Administration

ServiceLink, Berlin, New Hampshire August 2012 – April 2019
Options Counselor
In my role as Options Counselor, I assist people to manage the Medicare, Medicaid, Social Security and various disability programs. Work with my counterparts at government and other non-profit agencies to promote the well being and welfare of our mutual clients. I have overseen the Coos County veterans on the Veterans Initiative Program, responsible for the budget for the Coos County Caregiver budget, and act as Residential Counselor for Brookside Apartments.

SHIP certified
AIRS certified
Powerful Tools for Caregivers Certified
Options Counseling/Person Centered Counseling
Training for Caring for the Caregiver (Alzheimers Association)
Extensive Veterans Training through VA
Extensive Caregiver Training through Family Caregiver Subsidies program
Training to Facilitate difficult family meetings using person centered approach

Morrison Nursing Home, Whitefield, New Hampshire August 2008 - May 2012
Social Services Director
Responsible for all aspects of admissions/discharges, point person/liaison for family issues of 57 bed nursing facility.
Ensure resident/family satisfaction with care and environment, recognize and resolve concerns in proactive manner.
Provide stress management for employees and job performance counseling.
Ensure compliance with state and federal regulations in regard to resident documentation.

Brockton Area Multiservices May 2001 - July 2008
Assistant Director

Personally accountable for the management of 6 residential group homes. Develop, implement and manage policies and procedures.
Ensure that all standards and licensing requirements are maintained.
Maintain high level of excellence in quality of life enhancement initiatives.
Manage all aspects of Human Resource issues related to hiring, evaluation, training and supervision
Network with other specialized outside agencies to provide enhancements to the lives of individuals in residential facilities.
June 1995 - October 2002

Tri-State Multi Services

June 1995 - October 2002

Recreational Therapist

Worked with children and adolescents who displayed severe emotional and behavior problems. Formulated and implemented behavioral treatment plans in the home.
Responsible for creating a safe environment for individuals to expand their interpersonal skills within the community.

Hobbies & Interests

- Recording Secretary position on Board of Directors of National Pyrenean Mastiff Dog Club
- Red Cross Volunteer
- NHPR Community Action Board Member

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Tri-County Community Action Program, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Robillard	Chief Executive Officer	\$0.00	\$132,000.00
Randall Pilotte	Chief Financial Officer	\$0.00	\$94,160.00
Brenda Gagne	Chief Program Officer	\$0.00	\$80,000.00
Betty Gilcris	Department Head	\$0.00	\$67,498.00
Cheryl O'Malley	Program Director	\$47,600.00	\$47,600.00
		\$0.00	\$0.00