



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

Lori A. Weaver
 Commissioner

Melissa A. Hardy
 Director

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June 7, 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 \$1,334,160 to provide Adult Day Program services to individuals who reside in independent living settings, with the option to renew for up to five (5) additional years, effective July 1, 2024, upon Governor and Council approval through June 30, 2026. 55% Federal Funds. 45% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services Nashua, NH	155784-B001	Hillsborough and Rockingham	\$76,755
Easter Seals New Hampshire, Inc. Manchester, NH	177204-B003	Hillsborough, Merrimack, Rockingham and Strafford	\$237,830
Monadnock Family Services Keene, NH	177510-B006	Cheshire and Hillsborough	\$220,405
Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center Center Conway, NH	336489-B001	Carroll and Coos	\$250,920
New Hampshire Adult Day Care LLC Hooksett, NH	491455-B001	Belknap, Hillsborough, Merrimack and Rockingham	\$548,250
		Total:	\$1,334,160

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

The purpose of this request is for the Contractors to provide Adult Day Program services to individuals who reside in independent living settings, who are age 60 and older, with the most economic or social need, and to individuals who are ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirements for receiving services. These services are designed to provide social and health services to adults who need supervised care in a safe place outside the home during the day that provides caregivers respite and support from the responsibilities of caregiving.

Approximately 300 individuals will be served during State Fiscal Years 2025 and 2026.

The Contractors will provide Adult Day Program services in a supervised setting to individuals based on their needs which may include but are not limited to assistance with activities of daily living; nursing care and rehabilitation services; recreational, social, cognitive and physical stimulation activities; monitoring of the individual's health condition; counseling as appropriate; information and referrals to services; and assistance and support to caregivers.

The Department will monitor services by reviewing:

- The number of applications and service requests received.
- The number of applicants found eligible for each service.
- The number of individual plans of care; ensuring plans of care include evidence of person-centered planning.
- The number of days that individuals did not receive a planned service(s) due to the service(s) not being available.

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 March 6, 2024, through April 3, 2024. The Department received five (5) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions of the attached agreements, the parties have the option to extend the agreements for up to five (5) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

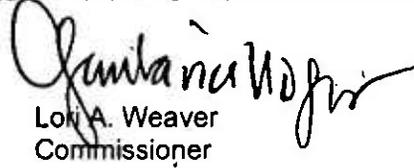
Should the Governor and Council not authorize this request, individuals in need of adult day services may not be served, and the lack of these services may jeopardize family caregivers' ability to continue to support individuals at home.

Source of Federal Funds: Assistance Listing Number #93.044, FAIN #2301NHOASS
ALN #93.667, FAIN #2401NHSOSR

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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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

The Department of Health and Human Services' Mission is to join communities and families in providing opportunities for citizens to achieve health and independence.

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SV
HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS
50% Federal Funds, 50% General Funds, Title IIIB Social Services

Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services				155784-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2025	540-500382	Contracts for Program Services	48130300	\$22,015.00
2026	540-500382	Contracts for Program Services	48130300	\$14,025.00
Sub Total				\$36,040.00

Easter Seals New Hampshire, Inc.				177204-B003
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	540-500382	Contracts for Program Services	48130300	\$73,185.00
2026	540-500382	Contracts for Program Services	48130300	\$58,820.00
Sub Total				\$132,005.00

Monadnock Family Services				177510-B006
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	540-500382	Contracts for Program Services	48130300	\$55,250.00
2026	540-500382	Contracts for Program Services	48130300	\$51,680.00
Sub Total				\$106,930.00

Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center				336489-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	540-500382	Contracts for Program Services	48130300	\$58,820.00
2026	540-500382	Contracts for Program Services	48130300	\$66,640.00
Sub Total				\$125,460.00

New Hampshire Adult Day Care LLC				491455-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	540-500382	Contracts for Program Services	48130300	\$124,270.00
2026	540-500382	Contracts for Program Services	48130300	\$142,375.00
Sub Total				\$266,645.00
Total				\$867,080.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SV
HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SVS BLOCK GRAN
60% Federal Funds, 40% General Funds, Title XX Social Services Block Grant

Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services				155784-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2025	566-500918	Contracts for Program Services	48130200	\$25,585.00
2026	566-500918	Contracts for Program Services	48130200	\$15,130.00
Sub Total				\$40,715.00

Easter Seals New Hampshire, Inc.				177204-B003
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	566-500918	Contracts for Program Services	48130200	\$58,480.00
2026	566-500918	Contracts for Program Services	48130200	\$47,345.00
Sub Total				\$105,825.00

Monadnock Family Services				177510-B006
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	566-500918	Contracts for Program Services	48130200	\$58,480.00
2026	566-500918	Contracts for Program Services	48130200	\$54,995.00
Sub Total				\$113,475.00

Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center				336489-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	566-500918	Contracts for Program Services	48130200	\$58,820.00
2026	566-500918	Contracts for Program Services	48130200	\$66,640.00
Sub Total				\$125,460.00

New Hampshire Adult Day Care LLC				491455-B001
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2025	566-500918	Contracts for Program Services	48130200	\$132,175.00
2026	566-500918	Contracts for Program Services	48130200	\$149,430.00
Sub Total				\$281,605.00
Total				\$667,080.00

Overall Total	\$1,334,160.00
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**New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # RFA-2024-DLTSS-02-ADULT

Project Title Adult Day Program Services

	Maximum Points Available	Mount Washington Valley Adult Day Center	Monadnock Family Services	New Hampshire Adult Daycare	Easter Seals New Hampshire	Area Agency of Greater Nashua, Inc.
Technical						
Experience (Q1)	200	165	195	160	195	165
Capacity (Q2)	250	200	245	165	235	195
Networking and Collaboration (Q3)	100	80	95	65	95	80
Care Plan (Q4)	100	85	90	65	75	85
Subtotal - Technical	650	530	625	455	600	525
TOTAL PROPOSED VENDOR COST	<i>Not Applicable - No Cost Proposal for RFA</i>					

Reviewer Name
1 Thom O'Connor
2 Jennifer Barrington
3 Maureen Brown
4 Jean Crouch

Title
Administrator III-BEAS
Business Administrator III - BEAS
Nutrition Consultant - BEAS
Supervisor VII - BEAS

Subject: Adult Day Program Services RFA-2024-DLTSS-02-ADULT-01

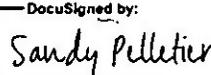
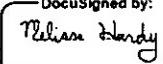
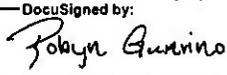
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services		1.4 Contractor Address 144 Canal Street Nashua, NH 03064	
1.5 Contractor Phone Number (603) 882-6333	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$76,755
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: 6/6/2024		1.12 Name and Title of Contractor Signatory Sandy Pelletier President/CEO	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2024		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: 6/6/2024			
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
Adult Day Program 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 ("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 five (5) 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 9, Termination, is amended to read as follows:

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 The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT A

number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

- 1.4. 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.
- 1.5. Paragraph 14, Insurance, is amended by adding subparagraph 14.1.3 as follows:
 - 14.1.3. automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Adult Day Program services for individuals who reside in independent living settings and who meet the eligibility criteria under:
 - 1.1.1. Title III of the Older Americans Act of 1965, as amended through P.L. 114-144, enacted on April 19, 2016 and NH Administrative Rule He E 502: Individuals who are age 60 and older and with the most economic or social need; or
 - 1.1.2. Title XX of the Social Security Act and NH Administrative Rule He E 501: Individuals who are age 60 and older or ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirement for receiving services.
- 1.2. The Contractor must ensure individuals served:
 - 1.2.1. Are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs.
 - 1.2.2. Are not eligible for other New Hampshire Medicaid services.
 - 1.2.3. Are not receiving the same or similar services through the Veterans' Administration.
- 1.3. The Contractor must ensure services are available and provided in Hillsborough and Rockingham counties.
- 1.4. The Contractor must be licensed and maintain licensure as an Adult Day Program in accordance with RSA 151:2 I (f) and as governed by NH Administrative Rule He-P 818, Adult Day Programs.
- 1.5. The Contractor must provide services and administration of the program in accordance with all applicable federal and state laws and regulations, NH Administrative Rules He-E 501, He-E 502, and He-P 818, and policies adopted by the Department currently in effect, and as they may be adopted or amended during the contract period.
- 1.6. The Contractor must provide Adult Day Program services at specified locations, days, and hours, subject to change upon Department approval.
- 1.7. The Contractor must provide services to individuals in a supervised setting for fewer than twelve (12) hours a day, based on an individual's needs, which may include, but are not limited to:
 - 1.7.1. Assistance with activities of daily living.
 - 1.7.2. Nursing care and rehabilitation services.
 - 1.7.3. Recreational, social, cognitive and physical stimulation activities.

**New Hampshire Department of Health and Human Services
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- 1.7.4. Monitoring of the individual's condition.
- 1.7.5. Counseling, as appropriate, on nutrition, hygiene or other related matters.
- 1.7.6. Referrals to other services and resources as necessary.
- 1.7.7. Assistance and support to caregiving families.
- 1.8. The Contractor must provide services to individuals who apply or are referred by:
 - 1.8.1. The Department's Adult Protection Program;
 - 1.8.2. Direct application to the Contractor for services; or
 - 1.8.3. NH ServiceLink Resource Centers and other community agencies.
- 1.9. The Contractor must conduct an expedited intake for individuals referred by the Adult Protection Program in accordance with NH Administrative Rules He-E 501 and 502, which must include, but is not limited to:
 - 1.9.1. Waiving application, determination and redetermination requirements, as allowed in He-E 501.27.
 - 1.9.2. Utilizing information provided by Adult Protective Program staff to provide appropriate services.
 - 1.9.3. Reporting suspected abuse, neglect, self-neglect and/or exploitation of incapacitated adults as required by RSA 161-F: 46 of the Adult Protection law.
 - 1.9.4. Making a good-faith effort to ensure the provision of services.
 - 1.9.5. Informing the referring Adult Protective Program staff of any changes to the referred individual's situation, or other concerns.
- 1.10. The Contractor must determine eligibility for services, and complete an intake and an application for services for individuals who apply directly to the Contractor, in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.11. The Contractor must provide written notice of eligibility to each individual who applies to the Contractor for services no later than forty-five (45) days from the date eligibility was determined, which must include, but is not limited to:
 - 1.11.1. Services to be provided including frequency; and
 - 1.11.2. Beginning and end dates for the period of eligibility; or
 - 1.11.3. If the individual is determined to not be eligible for services, the notice shall include:
 - 1.11.3.1. The reason(s) for the denial;

**New Hampshire Department of Health and Human Services
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- 1.11.3.2. A statement regarding the right of the individual or his or her authorized representative to request an informal resolution or appeal of the eligibility determination decision; and
- 1.11.3.3. Contact information for requesting an administrative hearing, as described in NH Administrative Rule He-E 501.11.
- 1.12. The Contractor must use the Department's Form 3000 application when determining eligibility pursuant to NH Administrative Rule He-E 501.
- 1.13. The Contractor must submit its policies and procedures for client eligibility determination and redetermination to the Department for review and approval, within 30 days of the start of each State Fiscal Year of the contract.
- 1.14. The Contractor must terminate services when:
 - 1.14.1. The individual or his or her authorized representative requests that the services be terminated.
 - 1.14.2. The individual no longer meets the eligibility requirements for services.
 - 1.14.3. The individual did not reapply for services as required by program rules.
 - 1.14.4. The individual has been admitted to a nursing home or residential care facility.
- 1.15. The Contractor must submit a completed Form 3502 "Contract Service Authorization-New Authorization," in accordance with NH Administrative Rule He-E 501.15, for each client who has been determined eligible to receive services. More than one service may be included on a Form 3502. The completed Form 3502 shall be submitted to:

NH Department of Health and Human Services
Division of Long Term Support and Services
BEAS Bureau of Data Management
129 Pleasant Street
Concord, NH 03301
- 1.16. The Contractor must assess the individual's needs and develop written service plans, maintain written progress notes, and monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.17. The Contractor must incorporate the following Guiding Principles for Person-Centered Planning Philosophy into its functions, policies, and staff-client interactions when providing services:
 - 1.17.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
 - 1.17.2. Individual's wishes, values, and beliefs are considered and respected.

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EXHIBIT B

- 1.17.3. Individual is listened to; needs and concerns are addressed.
- 1.17.4. Individual receives the information needed to make informed decisions.
- 1.17.5. Planning is responsive to the individual and preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 1.17.6. Services are designed, scheduled, and delivered to best meet the needs and preferences of the individual.
- 1.17.7. Individual rights are affirmed and protected.
- 1.17.8. Individuals are protected from exploitation, abuse, and neglect.
- 1.17.9. The service system is accessible, responsive, and accountable to the individual.
- 1.17.10. The system is committed to excellence and quality improvement.
- 1.18. The Contractor must maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients identified in this contract.
- 1.19. The Contractor must develop a staffing contingency plan and submit its written Staffing Contingency Plan to the Department within thirty days of the contract Effective Date. The plan must include but not be limited to:
 - 1.19.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the contract period.
 - 1.19.2. A description of how additional staff resources will be allocated to support contract services in the event of inability to meet any performance standard.
 - 1.19.3. A description of time frames necessary for obtaining staff replacements.
 - 1.19.4. An explanation of the Contractor's plan to provide, in a timely manner, staff replacements and additions with comparable experience and training.
 - 1.19.5. A description of the method for training new staff members performing contract services.
- 1.20. The Contractor must verify each staff member and each volunteer receives appropriate orientation and training, and has the required education, and experience to fulfill the responsibilities of their respective position, and shall maintain all relevant documents, including, but not limited to:
 - 1.20.1. Up-to-date personnel records.
 - 1.20.2. Training records.
 - 1.20.3. Licenses.

**New Hampshire Department of Health and Human Services
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1.20.4. Certifications.

- 1.21. The Contractor must maintain a system for tracking, resolving, and reporting client complaints about services, processes, procedures, and staff, deliver to the Department, at the Department's request, a written record of any and all complaints, which must include, but is not limited to:
 - 1.21.1. Individual's name, unless the complaint was submitted anonymously.
 - 1.21.2. Type of service.
 - 1.21.3. Date of complaint.
 - 1.21.4. A description of the complaint.
 - 1.21.5. Resolution of complaint.
- 1.22. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.22.1. A criminal background check, at the Contractor's expense, in compliance with the requirements of NH Administrative Rule He-P 818, Adult Day Programs, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.22.2. 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;
- 1.23. The Contractor must not commence delivery of services prior to the receipt by the Department of documentation required in Subsections in 1.15. and 1.22., above.
- 1.24. The Contractor must develop a survey, to be approved by the Department, and conduct a survey of individuals receiving services, via telephone, mail, e-mail, or face-to-face.
- 1.25. The Contractor must maintain a wait list in accordance with NH Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 1.26. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.27. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.28. The Contractor may be required to facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the

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Department, that may include, but are not limited to:

- 1.28.1. Eligibility determination reviews.
- 1.28.2. Care planning reviews.
- 1.29. The Contractor may be required to ensure staff participate in annual training as provided by the Department.
- 1.30. Reporting
 - 1.30.1. The Contractor must submit quarterly reports which include, but are not limited to:
 - 1.30.1.1. Total expenses.
 - 1.30.1.2. Revenue.
 - 1.30.1.3. Actual Service Units served, sorted by funding source.
 - 1.30.1.4. Number of unduplicated clients served, sorted by funding source.
 - 1.30.1.5. Number of clients served under Title III and number of clients served under Title XX with funds not provided by the Department.
 - 1.30.1.6. Unmet need/waiting list.
 - 1.30.1.7. Length of time clients are on a waiting list.
 - 1.30.1.8. A narrative description of activities during the previous quarter, which must include, but is not limited to:
 - 1.30.1.8.1. Quality improvement activities initiated in response to any complaint received.
 - 1.30.1.8.2. An explanation for each instance in which an individual did not receive planned services.
 - 1.30.2. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
 - 1.30.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.30.3.1. Eligibility:
 - 1.30.3.1.1. The number of applications and service requests received.
 - 1.30.3.1.2. The number and percent of applicants found eligible for each service.

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- 1.30.3.1.3. The number and percent of applicants found ineligible for each service.
- 1.30.3.1.4. The number and percent of individual plans of care in which the plan contains evidence of person-centered planning.
- 1.30.3.1.5. The number and percent of individuals who have experienced a safety-related incident or accident, which occurs during times of face-to-face contact.
- 1.30.3.1.6. The number and percent of individuals for whom a report to Adult Protective Services was made.
- 1.30.3.2. Service Delivery:
 - 1.30.3.2.1. The number of open cases at the end of each reporting period.
 - 1.30.3.2.2. The number and percentage of days that individuals did not receive a planned service(s) due to the service(s) not being available due to inadequate staffing or other related provider issue or due to lack of transportation, etc.
 - 1.30.3.2.3. The number and percent of individuals completing the survey described in Section 1.23. above.
- 1.30.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.31. Confidential Data
 - 1.31.1. 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.
 - 1.31.2. 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.
- 1.32. Privacy Impact Assessment

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1.32.1. 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:

- 1.32.1.1. How PII is gathered and stored;
- 1.32.1.2. Who will have access to PII;
- 1.32.1.3. How PII will be used in the system;
- 1.32.1.4. How individual consent will be achieved and revoked; and
- 1.32.1.5. Privacy practices.

1.32.2. 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.

1.33. Department Owned Systems and Network Usage

1.33.1. 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 access the Department network in the fulfillment of this Agreement must:

- 1.33.1.1. 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;
- 1.33.1.2. 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;
- 1.33.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.33.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being

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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;

- 1.33.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.33.1.6. 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.
- 1.33.1.7. 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.

1.34. Contract End-of-Life Transition Services

1.34.1. General Requirements

- 1.34.1.1. 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.
- 1.34.1.2. 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

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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.

- 1.34.1.3. 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.
 - 1.34.1.4. 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.
 - 1.34.1.5. 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.
 - 1.34.1.6. 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.
- 1.34.2. Completion of Transition Services
- 1.34.2.1. 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.
 - 1.34.2.2. 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

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Requirements Exhibit.

1.34.3. Disagreement over Transition Services Results

1.34.3.1. 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.

1.35. Website and Social Media

1.35.1. 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.

1.35.2. 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.

1.35.3. State of New Hampshire's Website Copyright

1.35.3.1. 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.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D Federal Requirements, which

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are attached hereto and incorporated by reference herein.

- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. 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.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. The Contractor must submit:

3.2.1.1. 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.

3.2.1.2. 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-vendors>); and

3.2.1.3. 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

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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-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. 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

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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. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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.
- 4.3. 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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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 55.30% Federal Funds:
 - 1.1.1. 23.47% OAA-Title III-Supportive Services, as awarded on August 30, 2023, by the United States Department of Health and Human Services, Administration for Community Living, ALN 93.044, FAIN 2301NHOASS.
 - 1.1.2. 31.83% Social Services Block Grant, as awarded on October 1, 2023, by the United States Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
 - 1.2. 44.70 % 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 for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
 - 4.3. In lieu of electronic billing, all invoices may be assigned an electronic signature and emailed to DMUoptions@dhhs.nh.gov, or invoices may be mailed to:

DMU Options Unit
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 Provision's Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT C

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.
 - 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, Rate Sheet

Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services - Hillsborough

7/1/2024 through 06/30/2025 Service Units

Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	88	\$85.00	\$ 7,480.00
Title XX	Per Day/Per Person	101	\$85.00	\$ 8,585.00

7/1/2025 through 06/30/2026 Service Units

Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	67	\$85.00	\$ 5,695.00
Title XX	Per Day/Per Person	70	\$85.00	\$ 5,950.00

Exhibit C-2, Rate Sheet

Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services - Rockingham

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	171	\$85.00	\$ 14,535.00
Title XX	Per Day/Per Person	200	\$85.00	\$ 17,000.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	98	\$85.00	\$ 8,330.00
Title XX	Per Day/Per Person	108	\$85.00	\$ 9,180.00

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

- 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 (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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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.

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: 155784
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

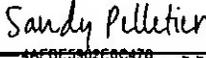
If the answer to #3 above is NO, please answer the following:

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

Name: _____	Amount: _____

Contractor Name: Area Agency of Greater Nashua, Inc.

6/6/2024
Date: _____

DocuSigned by:

 Name: Sandy Pelletier
 Title: President/CEO

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 Federal Requirements Date 6/6/2024

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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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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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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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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- 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 PHI^{OS} in SP

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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

Area Agency of Greater Nashua, Inc.

The State

Name of the Contractor

DocuSigned by:

Melissa Hardy

DocuSigned by:

Sandy Pelletier

1333A24040DF406...

4AF9E6082E0C478...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Sandy Pelletier

Name of Authorized Representative

Name of Authorized Representative

Director, DLTSS

President/CEO

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 AREA AGENCY OF GREATER NASHUA, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 12, 1983. 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: 74294

Certificate Number: 0005766846



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 26th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. 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 GATEWAYS COMMUNITY SERVICES is a New Hampshire Trade Name registered to transact business in New Hampshire on March 20, 2008. 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: 593338

Certificate Number: 0006291314



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of August 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, James Moran, 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 Area Agency of Greater Nashua dba Gateways Community Services
(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 February 27th, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Sandy Pelletier, CEO; Peggy Gillmour, Board President; and Tim Leach, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Area Agency of Greater Nashua, Inc. dba Gateways Community Services 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: June 3, 2024

James F. Moran

Signature of Elected Officer
Name: James Moran
Title: Secretary

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/30/2024

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 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: Nicole Rhuda, PHONE: 855 874-0123, FAX: (A/C, No):, E-MAIL ADDRESS: nicole.rhuda@usi.com. INSURER(S) AFFORDING COVERAGE: INSURER A: Philadelphia Indemnity Insurance Co. (NAIC # 18058), INSURER B: Granite State Healthcare & Human Svc WC (NONAIC), INSURER C: Midwest Employers Casualty Company (23612), INSURER D: , INSURER E: , INSURER F: . INSURED: Area Agency of Greater Nashua, Inc. dba Gateways Community Services, 144 Canal Street 1st Floor, Nashua, NH 03064.

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.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL SUBR INSR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability, Automobile Liability, Umbrella Liability, Workers Compensation, and Professional Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) **** Workers Compensation **** C PFSC750039 Eff Date: 01/01/2024 Exp Date: 01/01/2025 3A State: FL NC SC Each Accident Limit: \$500,000 / Policy Limit: \$500,000 / Each Employee Limit: \$500,000

CERTIFICATE HOLDER: State of New Hampshire Dept. 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: [Signature]



*Caring for our Community,
All Day, Everyday, For a Lifetime.*

OUR MISSION

Gateways Community Services believes that all people are of great value. We provide innovative, high-quality, long-term services to support individuals throughout their lifetime so they can lead meaningful lives.

144 Canal Street, Nashua, NH 03064
Tel (603) 882-6333 Fax (603) 889-5460
www.gatewayscs.org



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CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023 and 2022

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Area Agency of Greater Nashua, Inc.
d/b/a Gateways Community Services

Opinion

We have audited the accompanying consolidated financial statements of Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services (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 support, 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 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 change 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 financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Codification Topic 842, *Leases* 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 these 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
Area Agency of Greater Nashua, Inc.
d/b/a Gateways Community Services
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.

Berry Dawn McNeil & Parker, LLC

Manchester, New Hampshire
December 20, 2023

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statements of Financial Position

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets		
Cash	\$ 8,078,019	\$ 8,738,934
Client accounts	499,991	485,034
Accounts receivable, net	5,247,203	4,736,783
Veterans accounts receivable, net	1,715,135	1,824,588
Prepaid expenses and other	<u>110,512</u>	<u>99,606</u>
Total current assets	15,650,860	15,884,945
Property and equipment, net	2,319,580	2,320,937
Deposits	105,600	105,600
Investments - deferred compensation	1,138,523	1,080,404
Beneficial interest in an agency fund	<u>50,267</u>	<u>48,019</u>
Total assets	<u>\$ 19,264,830</u>	<u>\$ 19,439,905</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Current portion of long-term debt	\$ 9,308	\$ 63,004
Current portion of accrued retention bonus	360,000	360,000
Accounts payable	2,681,944	3,936,045
Accrued expenses and other	2,283,284	1,176,572
Deferred revenue	1,517,335	1,444,453
Client accounts	<u>499,991</u>	<u>485,034</u>
Total current liabilities	7,351,862	7,465,108
Deferred compensation	1,138,523	1,080,404
Accrued retention bonus, net of current portion	1,091,066	1,440,000
Long-term debt, net of current portion	<u> </u>	<u>9,308</u>
Total liabilities	<u>9,581,451</u>	<u>9,994,820</u>
Net assets		
Without donor restrictions	9,462,195	9,212,775
With donor restrictions	<u>221,184</u>	<u>232,310</u>
Total net assets	<u>9,683,379</u>	<u>9,445,085</u>
Total liabilities and net assets	<u>\$ 19,264,830</u>	<u>\$ 19,439,905</u>

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Activities

**For the Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
Revenue and support				
Medicaid	\$ 55,822,450	\$ -	\$ 55,822,450	\$ 52,514,246
New Hampshire Bureau of Developmental Services	1,427,215	-	1,427,215	1,405,307
Veterans individual program service	2,573,106	-	2,573,106	2,434,165
American Rescue Plan Act (ARPA) funding	620,880	-	620,880	2,350,511
Forgiveness of Paycheck Protection Program (PPP) funding	-	-	-	2,554,730
Provider Relief Funds (PRF)	-	-	-	586,466
Contributions and grants	1,419,573	40,929	1,460,502	1,066,651
Client fees	198,311	-	198,311	202,109
Adult day service program	136,943	-	136,943	82,645
Rental income	102,396	-	102,396	83,096
Other revenues	1,236,418	-	1,236,418	1,072,102
The PLUS Company, Inc. services	122,004	-	122,004	122,004
United Way	10,212	-	10,212	12,013
Third party insurance	974,867	-	974,867	1,043,644
Production sales and service	100,476	-	100,476	35,068
Net assets released from restrictions	52,055	(52,055)	-	-
Total revenue and support	<u>64,796,906</u>	<u>(11,126)</u>	<u>64,785,780</u>	<u>65,564,757</u>
Operating expenses				
Program services				
Adult services	51,803,449	-	51,803,449	50,277,326
Children services	3,301,796	-	3,301,796	4,793,266
Elder services	5,033,443	-	5,033,443	5,097,377
Total program services	<u>60,138,688</u>	<u>-</u>	<u>60,138,688</u>	<u>60,167,969</u>
Supporting services				
General management	4,215,172	-	4,215,172	3,845,985
Fundraising	193,626	-	193,626	92,172
Total supporting services	<u>4,408,798</u>	<u>-</u>	<u>4,408,798</u>	<u>3,938,157</u>
Total operating expenses	<u>64,547,486</u>	<u>-</u>	<u>64,547,486</u>	<u>64,106,126</u>
Change in net assets	249,420	(11,126)	238,294	1,458,631
Net assets, beginning of year	<u>9,212,775</u>	<u>232,310</u>	<u>9,445,085</u>	<u>7,986,454</u>
Net assets, end of year	<u>\$ 9,462,195</u>	<u>\$ 221,184</u>	<u>\$ 9,683,379</u>	<u>\$ 9,445,085</u>

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Activities

For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support			
Medicaid	\$ 52,514,246	\$ -	\$ 52,514,246
New Hampshire Bureau of Developmental Services	1,405,307	-	1,405,307
Veterans individual service program	2,434,165	-	2,434,165
ARPA funding	2,350,511	-	2,350,511
Forgiveness of PPP funding	2,554,730	-	2,554,730
PRF	586,466	-	586,466
Contributions and grants	1,052,325	14,326	1,066,651
Client fees	202,109	-	202,109
Adult day service program	82,645	-	82,645
Rental income	83,096	-	83,096
Other revenues	1,072,102	-	1,072,102
The PLUS Company, Inc. services	122,004	-	122,004
United Way	12,013	-	12,013
Third party insurance	1,043,644	-	1,043,644
Production sales and service	35,068	-	35,068
Net assets released from restrictions	<u>109,925</u>	<u>(109,925)</u>	<u>-</u>
Total revenue and support	<u>65,660,356</u>	<u>(95,599)</u>	<u>65,564,757</u>
Operating expenses			
Program services			
Adult services	50,277,326	-	50,277,326
Children services	4,793,266	-	4,793,266
Elder services	<u>5,097,377</u>	<u>-</u>	<u>5,097,377</u>
Total program services	<u>60,167,969</u>	<u>-</u>	<u>60,167,969</u>
Supporting services			
General management	3,845,985	-	3,845,985
Fundraising	<u>92,172</u>	<u>-</u>	<u>92,172</u>
Total supporting services	<u>3,938,157</u>	<u>-</u>	<u>3,938,157</u>
Total operating expenses	<u>64,106,126</u>	<u>-</u>	<u>64,106,126</u>
Change in net assets	1,554,230	(95,599)	1,458,631
Net assets, beginning of year	<u>7,658,545</u>	<u>327,909</u>	<u>7,986,454</u>
Net assets, end of year	<u>\$ 9,212,775</u>	<u>\$ 232,310</u>	<u>\$ 9,445,085</u>

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Functional Revenue and Support

For the Year Ended June 30, 2023

	General Management	Fundraising	Adult Services	Children Services	Elder Services	Total Area Agency	Area Agency Properties	Eliminations	Total
Revenue and support									
Medicaid	\$	\$ -	\$ 53,063,691	\$ 1,228,132	\$ 1,530,627	\$ 55,822,450	\$ -	\$ -	\$ 55,822,450
New Hampshire Bureau of Developmental Services			593,190	834,025	-	1,427,215			1,427,215
Veterans individual service program					2,573,106	2,573,106			2,573,106
ARPA funding			532,605	35,029	53,246	620,880			620,880
Contributions and grants	37,041	70,683	244,264	106,039	1,002,475	1,460,502	146,000	(146,000)	1,460,502
Client fees			177,247			177,247	21,064		198,311
Adult day service program					136,943	136,943			136,943
Rental income			102,396			102,396	426,515	(426,515)	102,396
Other revenues	452,814	7,250	240,073	428,167	108,114	1,236,418			1,236,418
The PLUS Company, Inc. services	120,261	13	1,374	236	120	122,004			122,004
United Way			1,248		8,962	10,210	2		10,212
Third party insurance				974,867		974,867			974,867
Production sales and service	30,211		45,042	18,942	6,281	100,476			100,476
Management fees			77,632			77,632		(77,632)	
Total revenue and support	\$ 640,327	\$ 77,946	\$ 55,078,762	\$ 3,625,437	\$ 5,419,874	\$ 64,842,346	\$ 593,581	\$ (650,147)	\$ 64,785,780

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Functional Revenue and Support

For the Year Ended June 30, 2022

	General Management	Fundraising	Adult Services	Children Services	Elder Services	Total Area Agency	Area Agency Properties	Eliminations	Total
Revenue and support									
Medicaid	\$ -	\$ -	\$ 48,764,134	\$ 2,252,002	\$ 1,498,110	\$ 52,514,246	\$ -	\$ -	\$ 52,514,246
New Hampshire Bureau of Developmental Services	-	-	571,282	834,025	-	1,405,307	-	-	1,405,307
Veterans individual service program	-	-	-	-	2,434,165	2,434,165	-	-	2,434,165
ARPA funding	-	-	2,185,976	94,020	70,515	2,350,511	-	-	2,350,511
Forgiveness of PPP funding	2,554,730	-	-	-	-	2,554,730	-	-	2,554,730
PRF	-	-	586,466	-	-	586,466	-	-	586,466
Contributions and grants	-	121,430	87,721	68,801	788,699	1,066,651	30,000	(30,000)	1,066,651
Client fees	-	-	182,774	-	-	182,774	19,335	-	202,109
Adult day service program	-	-	-	-	82,645	82,645	-	-	82,645
Rental income	-	-	83,096	-	-	83,096	421,788	(421,788)	83,096
Other revenues	-	(3,972)	250,253	728,065	97,754	1,072,100	2	-	1,072,102
The PLUS Company, Inc. services	120,278	13	1,296	308	109	122,004	-	-	122,004
United Way	-	-	1,805	-	10,208	12,013	-	-	12,013
Third party insurance	-	-	-	1,043,644	-	1,043,644	-	-	1,043,644
Production sales and service	30,210	-	(21,395)	16,714	9,539	35,068	-	-	35,068
Management fees	-	-	77,538	-	-	77,538	-	(77,538)	-
Total revenue and support	\$ 2,705,218	\$ 117,471	\$ 52,770,946	\$ 5,037,579	\$ 4,991,744	\$ 65,622,958	\$ 471,125	\$ (529,326)	\$ 65,564,757

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2023

	General Management	Fundraising	Adult Services	Children Services	Elder Services	Total Area Agency	Area Agency Properties	Eliminations	Total
Payroll and related expenses									
Salaries and wages	\$ 2,175,269	\$ 91,456	\$ 5,165,569	\$ 1,882,949	\$ 3,051,869	\$ 12,367,112	\$ -	\$ -	\$ 12,367,112
Contract staff	-	-	16,691	-	-	16,691	-	-	16,691
Employee benefits	779,158	31,804	1,232,574	669,753	397,695	3,110,984	-	-	3,110,984
Payroll taxes	171,756	6,557	365,857	129,228	220,529	893,927	-	-	893,927
Total payroll and related expenses	<u>3,126,183</u>	<u>129,817</u>	<u>6,780,691</u>	<u>2,681,930</u>	<u>3,670,093</u>	<u>16,388,714</u>	<u>-</u>	<u>-</u>	<u>16,388,714</u>
Other expenses									
Client treatment services	135,424	36	5,222,903	280,460	1,029,412	6,668,235	-	-	6,668,235
Professional fees	536,210	6,916	865,850	47,214	30,432	1,486,622	7,580	-	1,494,202
Staff development and training	63,153	276	11,698	939	253	76,319	-	-	76,319
Rent and mortgage interest	75,874	1,156	380,530	20,174	10,247	487,981	1,205	(426,515)	62,671
Other occupancy costs	-	-	-	-	-	-	26,106	-	26,106
Utilities	56,950	329	33,517	5,754	2,923	99,473	2,895	-	102,368
Repairs and maintenance	9,250	479	102,812	8,368	16,180	137,089	331,948	(223,632)	245,405
Office, building and household	69,417	377	42,594	18,522	12,197	143,107	-	-	143,107
Equipment rental	7,750	366	37,201	6,386	4,417	56,120	-	-	56,120
Advertising	61,477	612	34,435	4,800	623	101,947	-	-	101,947
Communications	9,141	278	34,448	9,667	12,189	65,723	-	-	65,723
Transportation	22,245	357	192,527	21,183	29,257	265,569	-	-	265,569
Insurance	13,758	712	72,499	12,446	6,880	106,295	23,648	-	129,943
Other	31,919	52,071	377,302	36,566	213,592	711,450	99	-	711,549
Subcontractor	-	-	37,666,677	150,028	-	37,816,705	-	-	37,816,705
Total other expenses	<u>1,092,568</u>	<u>63,965</u>	<u>45,074,993</u>	<u>622,507</u>	<u>1,368,602</u>	<u>48,222,635</u>	<u>393,481</u>	<u>(650,147)</u>	<u>47,965,969</u>
Total operating expenses before allocations of depreciation, Area Agency Properties, and eliminations	4,218,751	193,782	51,855,684	3,304,437	5,038,695	64,611,349	393,481	(650,147)	64,354,683
Depreciation allocation	1,333	69	8,125	1,206	612	11,345	181,458	-	192,803
Area Agency Properties allocation	37,544	1,725	461,428	29,409	44,833	574,939	(574,939)	-	-
Elimination allocation	(42,456)	(1,950)	(521,788)	(33,256)	(50,697)	(650,147)	-	650,147	-
Total operating expenses	<u>\$ 4,215,172</u>	<u>\$ 193,626</u>	<u>\$ 51,803,449</u>	<u>\$ 3,301,796</u>	<u>\$ 5,033,443</u>	<u>\$ 64,547,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,547,486</u>

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2022

	General Management	Fundraising	Adult Services	Children Services	Elder Services	Total Area Agency	Area Agency Properties	Eliminations	Total
Payroll and related expenses									
Salaries and wages	\$ 2,012,475	\$ 1,056	\$ 4,257,148	\$ 2,219,656	\$ 2,847,679	\$ 11,338,014	\$ -	\$ -	\$ 11,338,014
Employee benefits	588,665	21,084	921,385	534,010	289,837	2,354,981	-	-	2,354,981
Payroll taxes	156,826	6,887	339,701	188,631	225,187	917,232	-	-	917,232
Staff retention program	319,496	168	675,856	352,388	452,092	1,800,000	-	-	1,800,000
Total payroll and related expenses	3,077,462	29,195	6,194,090	3,294,685	3,814,795	16,410,227	-	-	16,410,227
Other expenses									
Client treatment services	327	6	4,749,793	573,174	932,843	6,256,143	-	-	6,256,143
Professional fees	429,139	12,480	838,061	35,343	95,191	1,410,214	7,236	-	1,417,450
Staff development and training	71,889	67	4,381	1,847	-	78,184	-	-	78,184
Rent and mortgage interest	78,122	1,068	368,819	26,255	9,304	483,568	2,916	(421,788)	64,696
Other occupancy costs	-	-	-	-	-	-	34,996	-	34,996
Utilities	5,745	259	26,757	6,356	2,252	41,369	10,047	-	51,416
Repairs and maintenance	10,396	468	114,110	11,614	10,581	147,169	264,267	(107,538)	303,898
Office, building and household	39,758	291	94,245	18,444	16,164	168,902	-	-	168,902
Equipment rental	9,246	348	36,014	8,555	3,986	58,149	-	-	58,149
Advertising	6,350	1,924	16,324	6,196	13,639	44,433	-	-	44,433
Communications	9,118	229	29,738	10,340	10,673	60,098	-	-	60,098
Transportation	4,738	96	112,140	25,684	21,445	164,103	-	-	164,103
Insurance	11,197	504	52,148	12,387	4,843	81,079	19,207	-	100,286
Other	93,609	45,252	228,634	80,160	163,709	611,364	823	-	612,187
Subcontractor	-	-	37,431,454	683,722	-	38,115,176	-	-	38,115,176
Total other expenses	769,634	62,992	44,102,618	1,500,077	1,284,630	47,719,951	339,492	(529,326)	47,530,117
Total operating expenses before allocations of depreciation, Area Agency Properties, and eliminations	3,847,096	92,187	50,296,708	4,794,762	5,099,425	64,130,178	339,492	(529,326)	63,940,344
Depreciation allocation	582	26	3,072	644	228	4,552	161,230	-	165,782
Area Agency Properties allocation	29,635	721	393,045	37,472	39,849	500,722	(500,722)	-	-
Elimination allocation	(31,328)	(762)	(415,499)	(39,612)	(42,125)	(529,326)	-	529,326	-
Total operating expenses	\$ 3,845,985	\$ 92,172	\$ 50,277,326	\$ 4,793,266	\$ 5,097,377	\$ 64,106,126	\$ -	\$ -	\$ 64,106,126

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

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		
Cash received from revenue and support	\$ 64,201,526	\$ 65,464,214
Cash paid to suppliers and employees	(64,860,707)	(63,500,365)
Interest received	253,921	9,918
Interest paid	(1,205)	(2,916)
Net cash (used) provided by operating activities	<u>(406,465)</u>	<u>1,970,851</u>
Cash flows from investing activities		
Change in deposits		(32,683)
Acquisition of property and equipment	(191,446)	(322,101)
Net cash used by investing activities	<u>(191,446)</u>	<u>(354,784)</u>
Cash flows from financing activities		
Payments on long-term debt	(63,004)	(78,466)
Net (decrease) increase in cash	(660,915)	1,537,601
Cash, beginning of year	<u>8,738,934</u>	<u>7,201,333</u>
Cash, end of year	<u>\$ 8,078,019</u>	<u>\$ 8,738,934</u>
Reconciliation of change in net assets to net cash (used) provided by operating activities		
Change in net assets	\$ 238,294	\$ 1,458,631
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Forgiveness of PPP funding	-	(2,554,730)
Depreciation	192,803	165,782
Loss on disposal of property and equipment	-	329
Change in beneficial interest in an agency fund	(2,248)	3,972
Change in operating assets and liabilities		
Accounts receivable and veterans accounts receivable	(400,967)	121,357
Prepaid expenses and other	(10,906)	74,908
Accrued retention bonus	(348,934)	1,800,000
Accounts payable	(1,254,101)	1,622,062
Accrued expenses and other	1,106,712	(485,504)
Deferred revenue	72,882	(235,956)
Net cash (used) provided by operating activities	<u>\$ (406,465)</u>	<u>\$ 1,970,851</u>

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

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

Nature of Activities

Area Agency of Greater Nashua, Inc. d/b/a Gateways Community Services (Gateways) provides a comprehensive residential and service delivery system for elders and people with developmental disabilities in southern New Hampshire. Its primary funding sources are federal and state governmental programs.

Area Agency Properties, Inc. (Properties) owns various homes and commercial office spaces that are used as residences for clients and for general operations.

1. Summary of Significant Accounting Policies

Newly Adopted Accounting Pronouncement

During 2023, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 842, *Leases* (Topic 842), which supersedes accounting standards that currently exist under U.S. GAAP. Topic 842 increases transparency and comparability among organizations by recognizing lease assets and lease liabilities in the consolidated statements of financial position and disclosing key information about leasing arrangements. The adoption of Topic 842 in the year ended June 30, 2023, did not have a material impact on the consolidated financial statements.

Principles of Consolidation

U.S. generally accepted accounting principles (U.S. GAAP) requires consolidation of related organizations when common control and economic dependency exists. At June 30, 2023 and 2022, common control existed for Properties through common board members. The consolidated financial statements include the accounts of Gateways and Properties (collectively, the Organization) as required by U.S. GAAP. All material intercompany accounts and transactions have been eliminated in consolidation.

Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified as follows based on the existence or absence of donor-imposed 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 Organization. These net assets may be used at the discretion of the Organization's management and the 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 are to 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. At June 30, 2023 and 2022, net assets with donor restrictions consisted of restricted contributions temporary in nature.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

All contributions are considered to be contributions without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as increases in net assets with donor restrictions. When a donor restriction expires, 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. Contributions with donor restrictions whose restrictions are met in the same year as received are reflected as net assets without donor restrictions in the accompanying consolidated financial statements.

The Organization reports contributions of land, buildings or equipment as support without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and contributions of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service.

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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

Gateways and Properties are tax-exempt organizations as described in Section 501(c)(3) and Section 501(c)(2), respectively, of the U.S. Internal Revenue Code (the Code) and are exempt from federal and state income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for income taxes has been reflected in these consolidated financial statements.

Cash

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 with respect to these accounts.

Accounts Receivable

Accounts receivable are stated at the amount that management expects to collect from outstanding balances. The Organization uses a reserve method to account for uncollectible accounts calculated based upon specific identification by management. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the reserve and a credit to accounts receivable.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

Accounts receivable and veterans accounts receivable, net, amounted to \$6,962,338, \$6,561,371 and \$6,682,728 as of June 30, 2023, 2022 and 2021, respectively.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at their estimated value at date of receipt. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets as follows:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10-40 years
Furniture, equipment and vehicles	5-10 years

Deferred Revenue

As of June 30, 2023, 2022 and 2021, the Organization's deferred revenue consists of funds received in advance from the State of New Hampshire in the amount of \$999,152, \$927,833 and \$1,168,524, respectively, for services to be performed at a later date.

Revenue Recognition

Medicaid, New Hampshire Bureau of Developmental Services and veterans individual program service 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 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, the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB 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 ratably over the life of the contract with the client. 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 notification to the Organization.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

Each performance obligation is separately identifiable from other promises in the contract with the client. 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.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Building related expenses are allocated on a square-footage basis among general management, fundraising and the adult services functions. Agency related expenses are allocated to program, general management and fundraising functions based on the percentage of total functional expense to total operating expenses.

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 December 20, 2023 which is the date that the consolidated financial statements were available to be issued.

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 a line of credit, as disclosed in Note 4.

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 statements of cash flows, which identify the sources and uses of the Organization's cash.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

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	\$ 8,078,019	\$ 8,738,934
Accounts receivable, net	5,247,203	4,736,783
Veterans accounts receivable, net	<u>1,715,135</u>	<u>1,824,588</u>
	15,040,357	15,300,305
Less amounts not available for general expenditures:		
Net assets with donor restrictions	<u>221,184</u>	<u>232,310</u>
Financial assets available to meet general expenditures within one year	<u>\$ 14,819,173</u>	<u>\$ 15,067,995</u>

3. Property and Equipment

Property and equipment consisted of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 604,520	\$ 604,520
Buildings and building improvements	4,274,303	4,112,553
Equipment and furniture	<u>548,927</u>	<u>573,451</u>
	5,427,750	5,290,524
Less accumulated depreciation	<u>(3,108,170)</u>	<u>(2,969,587)</u>
	<u>\$ 2,319,580</u>	<u>\$ 2,320,937</u>

4. Line of Credit

Gateways has available an unsecured line of credit, with maximum borrowing of \$2,000,000. The agreement provides that any borrowings are due on demand, with interest due monthly at the lender's base rate (8.25% at June 30, 2023). The Organization had no outstanding balance at June 30, 2023 and 2022. The line of credit is due for renewal on February 28, 2024.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

5. Long-Term Debt

Long-term debt consisted of the following:

	<u>2023</u>	<u>2022</u>
New Hampshire Health and Education Facilities Authority note payable, due in monthly installments of \$3,419 including interest at 1.00%. Note was paid in full during 2023.	\$ -	\$ 40,861
Mortgage note, payable in monthly installments of \$1,928 including interest at 4.55%, through November 2023; collateralized by real estate:	<u>9,308</u>	<u>31,451</u>
Less current portion	<u>(9,308)</u>	<u>(63,004)</u>
	<u>\$ -</u>	<u>\$ 9,308</u>

Certain long-term debts contain financial covenants, requiring to maintain a debt service coverage ratio, as defined, of 1.2:1. The Organization was in compliance with the debt service coverage ratio as of June 30, 2023 and 2022.

6. Net Assets With Donor Restrictions

Net assets subject to use restrictions are as follows:

	<u>2023</u>	<u>2022</u>
Family support program	\$ 160,440	\$ 205,015
Other program services	<u>60,744</u>	<u>27,295</u>
	<u>\$ 221,184</u>	<u>\$ 232,310</u>

7. Concentration of Credit Risk

For the years ended June 30, 2023 and 2022, approximately 86% and 80%, respectively, of revenue and support of the Organization was derived from contracts with the State of New Hampshire's Medicaid program. As of June 30, 2023 and 2022, accounts receivable due from the State of New Hampshire's Medicaid program was approximately 67% and 62%, respectively, of total accounts receivable.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

8. Retirement Plans

The Organization maintains a qualified 403(b) retirement plan (the Plan) which covers all employees who have reached the age of 21 and completed 1,000 hours of service during the Plan year. The Plan provides for matching contributions at the discretion of the Organization. Additionally, the plan allows for additional discretionary contributions to be made to the Plan. The total matching and discretionary contributions charged to operations for the Plan were \$253,334 and \$250,199 for the years ended June 30, 2023 and 2022, respectively. During the years ended June 30, 2023 and 2022, the Organization made a 2% discretionary contribution to the Plan in the amount of \$143,116 and \$132,490, respectively.

The Organization has a top hat deferred compensation plan established under section 457 of the Code. The plan permits certain management and highly compensated employees to defer portions of their compensation based on Internal Revenue Service guidelines. The Organization has cumulatively recorded \$1,138,523 and \$1,080,404 at June 30, 2023 and 2022, respectively, related to this plan. The related investments are segregated in a separate account and reported in the consolidated statements of financial position along with the Organization's related liability to the employees.

9. Funds Held by Others

The Organization is a beneficiary of a designated fund maintained at the New Hampshire Charitable Foundation (NHCF). Pursuant to the terms of the resolution establishing this designated fund, property contributed by unrelated parties to NHCF is held as a separate fund designated for the benefit of the Organization. The Board of Directors of NHCF has been granted the power to redesignate the funds contributed by unrelated parties, if the Organization is incapable of fulfilling its mission. The designated fund is not included in these consolidated financial statements, since NHCF has the ability to redesignate funds contributed by unrelated parties. The total fair value of the designated fund was approximately \$669,000 and \$638,000 at June 30, 2023 and 2022, respectively.

In accordance with its spending policy, NHCF will make annual distributions of approximately 5% of the market value which will be equally divided between the beneficiaries once the organization requests a distribution. There were no distributions from the funds in 2023 and 2022.

The Organization is also a beneficiary of an agency fund at NHCF. Pursuant to the terms of the resolution establishing this agency fund, property contributed by the Organization to NHCF is held as a separate fund designated for the benefit of the Organization. The Board of Directors of NHCF does not have the power to redesignate the funds contributed by the Organization. At June 30, 2023 and 2022, the estimated value of the future distributions from the agency fund in the amount of \$50,267 and \$48,019, respectively, is included in the consolidated statements of financial position as beneficial interest in an agency fund.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

10. Commitments and Contingencies

Self-Insurance Program

The Organization self-insures a portion of its employee health benefits. Stop loss insurance is in effect which limits the Organization's exposure to loss on an individual basis of \$50,000 and an annual aggregate basis of \$1,000,000. In 2023 and 2022, total claims for health benefits were \$1,814,319 and \$1,197,619, respectively. As of June 30, 2023 and 2022, the Organization accrued a liability for claims that have been incurred, but not yet reported of \$216,991 and \$126,079, respectively.

Employee Retention Bonus Program

During 2022, the Organization established an employee retention bonus program. All active employees at June 30, 2022 are eligible for the retention bonus program. Any employee hired subsequent to June 30, 2022 will not be eligible to receive the retention bonus and if an employee leaves the Organization, they are no longer eligible for the employee retention bonus program payments. Any future payments of the employee retention bonus program allocated to an employee who leaves the Organization will be reallocated amongst the remaining pool of active employees that were employed at June 30, 2022. Total retention bonus program payments are approximately \$1.8 million and will be paid out equally over a five year period through 2026. As of June 30, 2023 and 2022, the total accrued retention bonus liability was \$1,451,066 and \$1,800,000, respectively.

11. Fair Value Measurement

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

The fair market values of the Organization's measured on a recurring basis using Level 1 inputs as follows:

	<u>2023</u>	<u>2022</u>
Investments - deferred compensation		
Mutual funds	\$ <u>1,138,523</u>	\$ <u>1,080,404</u>

The fair value of the Organization's beneficial interest in an agency fund is categorized as a Level 3 measurement because the interest is not marketable. The fair value of the assets held in the agency fund is based on the quoted market prices of the underlying assets. Due to the level of risk associated with the fair value of the underlying securities and the level of uncertainty related to changes in their value, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the consolidated statements of financial position. Changes in fair value of the Organization's beneficial interest in the agency fund consisted of appreciation of \$2,248 and depreciation of \$3,972 for the years ended June 30, 2023 and 2022, respectively.

12. Pandemic Relief Funding

During 2020, the Organization obtained \$2,554,730 under the CARES Act PPP funding. The PPP 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 not forgiven was to be repaid within 5 years at a 1% interest rate. During 2022, the Organization received notification from the Small Business Administration (SBA) that the PPP funding obtained was fully forgiven and are included as forgiveness of PPP funding in the consolidated statement of activities. The PPP funding is subject to audit from the SBA for six years from the date of notification.

The CARES Act also established the PRF to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services. 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, management believed the Organization had met the conditions necessary to recognize the PRF received. As a result, \$586,466 of PRF is presented separately in the consolidated statement of activities. 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.

**AREA AGENCY OF GREATER NASHUA, INC.
D/B/A GATEWAYS COMMUNITY SERVICES**

Notes to the Consolidated Financial Statements

June 30, 2023 and 2022

During 2023 and 2022, the Organization was awarded grant funding under ARPA passed through the State of New Hampshire in the amounts of \$625,627 and \$2,863,947, 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 received in the amounts of \$620,880 and \$2,350,511, respectively, which is presented separately in the consolidated statements of activities. The remaining \$518,183 and \$516,620 of ARPA funds are included in deferred revenue in the consolidated statements of financial position at June 30, 2023 and 2022. The Organization has until fiscal year 2024 to spend the remaining ARPA funds.

GATEWAYS COMMUNITY SERVICES - BOARD OF DIRECTORS LIST (updated 6/2024)	
EXECUTIVE COMMITTEE	
Peggy Gilmour (2011) – President (2023)	Lisa Scheib, MD (2015) – Vice President (2024)– Vice Chair (2023)
Edgar Carter (2008) – Treasurer (2023)	Jim Moran* (2017) – Secretary (2023)
DIRECTORS	
Steve Beals (2023)	Leah Brokhoff (2014)
Bob Corcoran* (2015)	Bonnie Dunham* (2019)
Joe Gamache* (2009)	Tom Gaul (2023)
Lucille Jordan (2019)	Jim McKenna (2007)
Marc Sadowsky (2013)	Lisa Scheib, MD (2015)
Mark Thornton* (2007)	Amy Wheeler Teas* (2019)
Jessica Wojcik (2019)	

SANDRA B. PELLETIER

Gateways Community Services, [REDACTED]

PROFESSIONAL SUMMARY

Chief Executive of a non-profit organization for the past 40 years. Experience includes hands-on leadership in all development phases of a community-based service delivery system (second largest of ten regions within the State of New Hampshire). Extensive background in all aspects of non-profit organization and oversight. Responsibilities include executive and financial management; initiation of a close-knit affiliation between the Gateways and PLUS Company Boards of Directors, structuring and nurturing of community and civic partnerships between Gateways, a myriad of vendors and sponsors, grant writing, strategic planning, and total quality management. Experience also involves re-engineering, including new development and mergers, and significant involvement in redefining public policy vis-à-vis the legislative process. Consultant to other states in the field of developmental disabilities and elder participant driven services.

EDUCATION

Leadership New Hampshire

Certificate

Intensive 10-month statewide leadership development program (seminar format)

Antloch College Management Institute, Keene, NH

Certificate

Management of Non-Profit Agencies

University of New Hampshire, Durham, NH

M.Ed.

University of Maine, Orono, ME

B.A

PERSONAL AWARDS

25 Extraordinary Women – The Telegraph, Nashua, NH	2013
Easter Seals Special Achievement in the area of developmental services	2003
“Citizen of the Year” designate, The PLUS Company, Nashua, NH	2001
Recipient, “Book of Golden Deeds Award” from the Nashua Exchange Club	1991
Recipient, “Distinguished Service Award in the field of Developmental Disabilities”,	1989

CORPORATE AWARDS

Business New Hampshire Magazine Non-profit of Year	2016
Recognized nationally as the primary entrepreneurial leaders for Consumer Directed Services	2012
By the Center on Human Policy, Syracuse University	
Recipient of “The Walter J. Dunfey Award for Excellence in Management” from the	1990
New Hampshire Charitable Foundation – The Corporate Fund	

EXPERIENCE

Gateways Community Services, Nashua, NH

President/CEO

1983 - Present

Oversees a \$ 65 million private non-profit corporation, recognized nationally as a highly effective model of delivery, and one promoting community participant driven services. Responsibilities include executive oversight and fiscal management of new development, operations, and maintenance of a continuum of services to 3,800 children and adults with disabilities, their families, and elders in need of long-term care in the State of New Hampshire and Massachusetts. Gateways also has key strategic alliances, C2 property corporation and acts as a 25 million Trading Partner. Gateways is supported by the State’s general funds, Federal Medicaid billings, Insurance dollars and Development dollars.

BOARD MEMBERSHIPS

NORWIN S AND ELIZABETH BEAN FOUNDATION – TRUSTEES	2024- PRESENT
Communitas- Oakland, California	2017 - Present
Rotary of Nashua West, Nashua, NH	2002 - 2023
The PLUS Company, Nashua, NH	1996 - Present
CSNI, Concord, NH (founding Board Chair)	1995 - Present
Endowment for Health Foundation, NH – Including a term as President of the Board	2008-2014
New Hampshire Charitable Fund Regional Board	2019- 2023
SHARE , Milford, NH	2016-2020

TIMOTHY A. LEACH, C.P.A.

Gateways Community Services, [REDACTED]

CHIEF FINANCIAL OFFICER

Professional capable of immediate impact on organization's issues with respect to finance/fiscal operations, corporate tax, audit, budget preparation, revenue recognition, reporting and compliance, data analysis, strategic and organizational planning, business operations and administration.

SUMMARY OF QUALIFICATIONS

M.B.A., C.P.A. with extensive professional experience in financial/fiscal operations, performance and business analysis, compliance, staff development and training, business operations and administration. Bottom-line individual with a solid track record for increasing operational efficiency, generating cost savings and contributing to company profits. Demonstrated ability to coordinate and manage multiple complex projects simultaneously. Designed/implemented policies and procedures with respect to business, finance/fiscal operations and administration. Proven ability to interface with all levels of an organization, to lead, to motivate and to get the job done. Reliable, goal-oriented achiever, innovative problem solver, and effective decision-maker. Excellent communication, leadership, interpersonal, presentation and organizational skills.

Expertise and knowledge in financial areas such as:

- Certified Public Accountant
- Audits/Internal Controls
- Policy Design
- International Operations
- Finance/Fiscal Operations
- Budgeting
- Strategic/Organizational Planning
- Revenue Recognition
- Corporate Tax
- Foreign Currency Translations
- System Implementation
- Staff Development
- Consolidated Financials
- Procurement of Goods
- Asset Management

SELECTED ACCOMPLISHMENTS

IMPROVED consolidated financial statement timeliness and accuracy by reducing cycle time by three days through process improvements despite headcount reductions. The consolidated financials include American, European, and Asian operations. The financial statement and narrative summary are completed within six workdays of month end for presentation to the Board of Directors.

COORDINATED annual audit and tax return prepared by Ernst & Young resulting in savings of \$15K. Responsible for preparing consolidated financial statements through supporting documentation including footnotes for American, European, and Asian operations. Corporate tax includes six state returns.

DEVELOPED accounts receivable policies and procedures and initiated billing to worldwide customers. Responsible for global billing, collecting, and establishing customer credit limit. Billing is generated within two working days of month end. One hundred percent of billings have been collected to date.

SUCCESSFULLY implemented three new accounting systems for organizations. Also served as part of organization-wide implementation team to coordinate all applications throughout firm.

PROFESSIONAL EXPERIENCE

AREA AGENCY OF GREATER NASHUA, INCORPORATED, Nashua, NH

2003 – present

Chief Financial Officer

- Responsible for the day to day business operations of the Area Agency.

ACCELLION INCORPORATED, Auburn, NH (Global Internet Start Up)

2001 – 2003

Senior Finance Manager

- Promoted to Senior Finance Manager within six months.
- Prepared monthly consolidated financial statements for Board of Directors, including consolidation of American, Asian, and European operations; and maintain a level of proficiency in foreign currency exchange transactions.
- Monitored cash on a daily basis; reported weekly cash forecast (American, European, and Asian) to CFO for global operations; monitored global budget; and monitored global accounting policies and procedures; and prepared annual audit and corporate tax returns including multiple states returns.
- Managed all accounts receivable, including functions such as new client set-up, billing, follow-up, customer relations, and collections.

Senior Accountant

- Implemented General Ledger, Accounts Payable/Receivable functions for a global Internet start-up.
- Prepared monthly close of American operations including preparation and posting of all required journal entries.
- Installed Best Fixed Asset System software for asset tracking; monitored all worldwide fixed assets.

MONADNOCK COMMUNITY HOSPITAL, Peterborough, NH

1989-2000

Accounting Manager

- Supervised the Accounting and Accounts Payable functions of the Hospital and prepared monthly financial and statistical information for Management, Board of Trustees, and Affiliated Healthcare entities.
- Served as Hospital resource for all financial issues; prepared and monitored operating and capital budgets; handled all receipts and disbursements; monitored cash position of a daily basis; maintained the fixed asset system; and oversaw the processing of accounts payable invoices for payment; managed the Hospital insurance policies (Workers Compensation, Property, and Umbrella), including the functions of contracting, monitoring, and upgrading the Hospital insurance portfolio.
- Chaired capital budget, investment, management information system, condo association, and Y2K committees; active member of strategic operations, finance, resource, and leadership committees.
- Presented monthly financial statements to the Board of Trustees, Finance Committee, and Leadership Group and acted as liaison for all financial matters pertaining to the Hospital as Interim Chief Financial Officer from February through April 2000.

PURDY, BORNSTEIN, HAMEL & BURRELL CPA's, Salem, NH

1988-1989

Senior and Staff Accountant

- Performed audit, review, and compilation engagements; prepared corporate, partnership, and personal tax returns.

EDUCATION

Master of Business Administration, New Hampshire College, Manchester, NH
Bachelor of Science in Accounting, New Hampshire College, Manchester, NH

LICENSE/CERTIFICATION

Licensed Certified Public Accountant in the State of New Hampshire

ASSOCIATIONS/AFFILIATIONS

New Hampshire Society of CPAs, Milford Community Athletic Association (MCAA) Coach,
 Volunteer – Nashua Soup Kitchen

Mindy Huckins

Professional Overview

Experience in directing programming for children and families meeting at risk criteria: Specialty training in working with individuals whom experience developmental delay and/or autism spectrum disorder. Specialized skills in operations and implementations of participant directed programming. Expertise in self directed models. Elder and operation expertise.

Core Qualifications

- Operational and Fiscal Management
- Process Improvement: Black Belt Certification in LEAN
- Family Work
- High School Transition
- Strategic Planning
- Autism
- Elder programming

Education

River College	1998-2002
<i>Bachelor of Arts in Human Development / Minor in Social Work</i>	
<i>Nashua, NH 03064</i>	
LEAN Black Belt Certification	2016
Certification in Family Support Quality Standards	2017
-Nashua Chamber of Commerce Leadership Program	2018
Leadership NH	2019

Experience

❖ Gateways Community Services

Senior Director of Elder and Participant Directed Services – February 2023 – present

Direction of programming, fiscal, and clinical operations and outcomes for In Home Supports, and Self Directed programs for CFI, Developmental and Acquired Brain Disorder Medicaid Waivers. Case management oversight for the three Medicaid waivers. Oversight of The Gateways Adult Day Center and Gateways for Seniors direct care program. Responsibilities in senior management and operational development of the organization for fiscal monitoring and management, and strategic planning

❖ Gateways Community Services

Senior Director of Family and Participant Directed Services June 2018 – February 2023

Direction of programming, fiscal, and clinical operations and outcomes for Family Support, In Home Supports, Partners in Health, and Adult Custom Services. Responsibilities in senior management and operational development of the organization for fiscal monitoring and management, strategic planning, and coordination of the Family Support Advisory Board for the organization.

- ❖ **Gateways Community Services** **April 2017- June 2018**
Senior Director of Child and Family Services
Direct programming, implementation of strategic plans, and fiscal oversight of Family Support Services, Partners in Health, In Home Supports Waiver, Early Supports and Services, Intake and Eligibility, and Legislative Initiatives.
- ❖ **Gateways Community Services** **2014- April 2017**
Director of Family Services
Direct programming and supervision of services to children and families whom experience developmental disabilities, fiscal management of state and Medicaid funding, process improvement management, operational strategic planning, LEAN strategies and projects
- ❖ **Gateways Community Services** **2013 - November 2014**
Family Support Operations Manager
Supervision of clinical services to children whom experience developmental disabilities, facilitation of the Family Support Advisory Council
- ❖ **Gateways Community Services** **2012 –2013**
Family Support Coordination Supervisor
Supervise staff and case management services to children 3-21 whom experience developmental disabilities and/ or autism
- ❖ **Gateways Community Services** **2005 – June 2012**
Family Support Coordinator
Provided case management services to caseload of 60 individuals 16-21 whom experience developmental disabilities and autism, provide benefits counseling, and person centered planning.
- ❖ **Easter Seals of NH** **2003 – December 2005**
Case Manager
Provided case management and family work to 16 individuals in a residential treatment facility whom experienced developmental disabilities and severe persistent mental health
- ❖ **Girls Incorporated** **2002 – August 2003**
Program Coordinator
Provided coordination and supervision of afterschool and summer camp programming to at risk girls, supervision of staff, management of USDA requirements

Mindy Huckins

Memberships

- Nashua Wrap Around
- Community of Practice High School Transition – State and Local
- NH State LEAN Network

Awards and Achievements

- 2015 Transition Professional of the Year

LaVonne Colón



Professional Summary

Responsible for the operations and management of the Choices for Independence Case Management, Gateways' Adult Day Center and Gateways for Senior Home Care Programs

Education and Professional Certification

Master of Science in Human Services/Organization Social Services
Bachelor's Degree in Human Services/Gerontology

Professional Experience

Director of Elder Services, Gateways Community Services, 2024 – current

- Plan, direct and coordinate the implementation of the designated goals and services provided by Gateways for Seniors, Gateways Adult Day Center (GADC) and the Choices for Independence (CFI) Case Management programs.
- Evaluate program goals, activities, policies, and procedures. Analyze and assess each programs performance against the stated objectives.
- Conduct presentations regarding Gateways for Seniors, GADC and CFI Case Management programs.
- Oversees all aspects of license compliance as a Home Health Care Provider, Medical Adult Day Program and CFI Case Management.
- Ensure that the He-P 809 regulations and related waivers are adhered to by the supervisor and the staff providing nursing, personal care and homemaking services.
- Ensures that the He-P 818, He-E 803, Title XI Chapter 151, Title IIIB and He-E 501, CACFP, and Life Safety regulations and related waivers are adhered to by the supervisor and the staff providing adult day services.
- Ensures that the He-P 801 and 805, and related waivers are adhered to by the staff providing case management services.
- Review and analyze monthly Profit and Loss statements, make modifications in practices when possible, to address significant budget variances, contribute to the budget planning process and keep senior management aware of financial concerns.
- Write and implement policies and procedures in compliance with all external and internal policies, certification rules, laws, and regulations. Educate staff on these practices and policies.
- Develop quality indicators which can be utilized to assess compliance with established practices and policies. Complete quarterly quality assurance audits utilizing these quality indicators.
- Oversee the home care billing in ERSP for Medicaid and Private Pay clients. Work with supervisor and business department to resolve missing service authorizations, denied claims and schedule conflicts.

Social Work Case Manager, Catholic Medical Center, Manchester, NH June 2023 – present

- Evaluate and identify patient needs, patient advocate, coordinate home care and community services, discharge planning, interface with medical providers to ensure best possible outcome for discharges
-

Home Care Director, Ethos, Jamaica Plain, MA, August 2022 – February 2024

- Coordinate with Program Managers/ Supervisors to interview and hire employees in a timely manner, complying with applicable laws and regulations governing hiring and employment. Submit to HR Director all required, completed documents related to the hiring process;
- Oversee Training Supervisor; Develop and implement effective new hire orientation to promote efficiency and competence of new HC staff. Ensure provision of required and relevant training to all HC staff ongoing. Ensure that Program Managers have the skills necessary to support their supervisees in achieving excellence in the case management of older adults and to comply with all EOEA requirements of the program.
- Provide supervision to Program Managers and other HC staff as needed. Provide consultation for complex cases.
- Oversee performance evaluation process for staff and complete annual evaluations for managers. Implement performance management protocols as needed in order to ensure accountability to the needs of consumers and the agency.
- Collaborate closely with the Quality Improvement Director on an ongoing basis to maintain and improve quality measures. Implement new service directives and programs to ensure service delivery in accordance with Executive Office of Elder Affairs (EOEA) directions and Ethos' mission. Monitor the team's performance and make recommendations to the Chief Operating Officer regarding staffing structure and program needs in order to promote compliance and high-quality outcomes.
- Ensure that regular meetings are held with staff to communicate departmental and agency information.
- Interpret and implement program-related regulations and policies and assist managers and supervisors in implementing and communicating policies and training staff;
- Oversee RFP, contracting and rate negotiation process for vendors, and manage vendor contracts and quality;
- Direct audit process;

- Implement pilot programs for organizations including: Executive Office of Elder Affairs and AAA/Boston AgeStrong Commission;
- Serve on state-wide committees for Elder Affairs or other agencies as requested.
- Design, develop and implement new programs and program enhancements for assigned programs. This may include communicating with other ASAPs to research best practices.
- Participate as requested in grant proposals to obtain relevant funding.
- Monitor departmental budget to ensure that programs' costs stay within budget and that funds are utilized most efficiently; review with Chief Operating Officer or Chief Financial Officer as appropriate.
- Communicate information on Home Care programs to the community and provider agencies; coordinate public relations and outreach activities, as appropriate. Serve as the primary HC liaison to other agency programs, including Senior Care Options,

Personal Care Attendant, Nutrition, CAE/CSSM, Ombudsman, Counseling and Support Services, Community Relations, and others.

- Oversee departmental quality improvement and quality management process, including consumer satisfaction surveys.
- In partnership with the QI Director, coordinate monitoring of documentation and compliance for Home Care unit. Schedule training needed to assure compliance.
- Coordinate, prepare and analyze required statistics and reports as requested by the Chief Operating Officer.
- Oversee the Internal Review Committee, reviewing appeals and waiver requests.
- Develop and maintain a working relationship with community groups, professional resources and referral sources.
- Serve as an agency liaison to the Adult Protective Services program. Attend external meetings to represent Ethos. Serve on intra- and interagency committees at the direction of the Chief Operating Officer.
- Represent the Agency at EOE, ASAP, AAA committee meetings, etc.
- Interface with EOE as needed, including the filing of and response to Critical Incident Reports.
- Responsible for meeting the standards of, and preparing for, EOE Designation Reviews, and associated corrective action planning and implementation.

Director of Choices for Independence Case Management Program, Gateways Community Services, 2020 – April 2022

- Plans, directs, and coordinates the implementation of the designated goals and services provided by the CFI Case Management program.
- Ensures that the He-P 801 and 805, and related waivers are adhered to by the staff providing case management services.
- Review and analyze monthly Profit and Loss statements, make modifications in practices, when possible, to address significant budget variances, contribute to the budget planning process and keep senior management aware of financial concerns.
- Review and approve all CFI policies and procedures to be in compliance with external and internal policies, certification rules, laws, and regulations.
- Complete quarterly client record audits for State QA report for assigned case manager.
- Maintains supervision of employees by ensuring that in collaboration with Human Resource (HR) Department the recruiting, selecting, orienting, and training of program staff; maintaining a safe, secure, and legal work environment; developing personal growth opportunities.
- Communicates staff job expectations; planning, monitoring and appraising job results; coaching and counseling employees.
- Ensure that managers work with HR to see that all employees follow-regulations, policies, training, discipline, and procedures.
- Evaluate program goals, activities, policies, and procedures. Analyze and assess program performance against the stated objectives.
- Conduct presentations regarding CFI Case Management program.
- Oversees all aspects of license compliance in CFI Case Management program.
- Provide counseling for clients and clients' families when appropriate and make referrals as necessary.

- Maintains quality service by enforcing quality and customer service standards; analyzing and resolving quality and customer service problems; identifying trends; recommending system improvements. Chair the Quality Assurance quarterly meetings for CFI services.
- Maintain good working relations between Gateways Community Services and the Bureau of Elderly and Adult Services, health care organizations, case management companies, referral sources and community outreach organizations. Serve as liaison to necessary statewide committees, and local organizations.
- Maintains professional and technical knowledge by attending educational workshops; reviewing professional publications; establishing personal networks; benchmarking state-of-the-art practices; participating in professional societies
- Participate in Elder Advocacy initiatives, Elderly Rights Coalition, and state meetings on aging.
- In conjunction with program staff and senior management develop strategic plan for CFI Case Management program annually.

Director of Seniors Department, Gateways Community Services, 2019 – 2020

- Plan, direct and coordinate the implementation of the designated goals and services provided by Gateways for Seniors, the Adult Day Service Program and the CFI Case Management program.
- Evaluate program goals, activities, policies, and procedures. Analyze and assess each programs performance against the stated objectives.
- Conduct presentations regarding Gateways for Seniors, ADSP and CFI Case Management programs.
- Oversees all aspects of license compliance as a Home Health Care Provider, Medical Adult Day Program and CFI Case Management.
- Ensure that the He-P 809 regulations and related waivers are adhered to by the supervisor and the staff providing nursing, personal care and homemaking services.
- Ensures that the He-P 818, He-E 803, Title XI Chapter 151, Title IIIB and He-E 501, CACFP, and Life Safety regulations and related waivers are adhered to by the supervisor and the staff providing adult day services.
- Ensures that the He-P 801 and 805, and related waivers are adhered to by the staff providing case management services.
- Review and analyze monthly Profit and Loss statements, make modifications in practices when possible, to address significant budget variances, contribute to the budget planning process and keep senior management aware of financial concerns.
- Write and implement policies and procedures in compliance with all external and internal policies, certification rules, laws, and regulations. Educate staff on these practices and policies.
- Develop quality indicators which can be utilized to assess compliance with established practices and policies. Complete quarterly quality assurance audits utilizing these quality indicators.
- Oversee the home care billing in ERSP for Medicaid and Private Pay clients. Work with supervisor and business department to resolve missing service authorizations, denied claims and schedule conflicts.

Choices for Independence (CFI) Program Manager, Gateways Community Services, 2017 – 2019

- Develop and maintain relationships with local and state government officials, including managed care organizations, long term care department at the Bureau of Elderly and Adult Services and Adult Protective Services
- Facilitate quarterly interdisciplinary meetings with managed care organizations
- Oversee and maintain the Program's budget
- Conduct case management record review and submit quarterly management report to the Bureau of Elderly and Adult Services to ensure compliance with state rules and regulations
- Staff recruitment, selection, orientation, and training
- Communicate job expectations; plan, monitor, coach, counsel, disciplining employees, and job appraisals
- Review, evaluate, analyze, and assess program goals, activities, policies and procedures to ensure compliance with state regulations and agency policies and procedures
- Maintain quality service by enforcing quality and customer service standards; analyzing and resolving quality and customer service problems; identifying trends; recommending system improvements
- Maintain good working relation between Gateways Community services and the Bureau of Elderly and Adult Services, health care organizations, case management companies, referral sources, community outreach organization.

Choices for Independence (CFI) Case Management Supervisor, Gateways Community Services, 2014 – 2017

- Triage and assign case managers' caseload
- Hire, train and provide guidance and supervision to new CFI case managers
- Coordinate case managers' workload to achieve efficiency
- Interface with the Bureau of Elderly and Adult Services (BEAS) Long Term Care Department, Protective Services and Department of Health and Human Services staff on relevant issues
- Facilitate weekly clinical case review with case managers
- Facilitate monthly department clinical staff meeting
- Approve and submit case managers' timesheets and mileage reimbursement requests
- Review case managers' care plans and comprehensive assessments for compliance and accuracy
- Review case managers' client files for compliance and accuracy
- Participate in Evaluation Committee
- Maintain CFI Case Management Policy Manual
- Prepare the Bureau of Elder and Adult quarterly report and present at Quarterly Assurance meetings
- Manage client satisfaction surveys and report results to BEAS and Quality Committee
- Generate monthly billing report for case management department

Bi-lingual (Spanish) Case Manager, Gateways Community Services, 2012 – present

- Assessment of physical, social, financial, emotional and environment to determine need and eligibility for services
- Development and implementation of a service plan to address elders' needs

- Reassessment and monitoring of clients' eligibility, needs and service plan on an on-going basis through regular telephone calls, home visits and case conferences
- Arrange for crisis intervention services when necessary
- ~~Serve as an advocate for clients in securing benefits and services~~
- Complete and maintain up-to-date documentation, including case files and statistical records
- Comply with regulations governing Home Care Corporations as set forth by the Executive Office of Elder Affairs
- Provide information and referral to promote community awareness of existing services and programs
- Interface with Aging network to bridge identified gaps in service for clients
- Participate in in-service training, courses, and workshops to maintain professional expertise and develop additional skills

Lead Community Care Transition Coach, Elder Services of Merrimack Valley, 2011 - 2012

- Utilizing the Coleman Transitions Intervention Model: Provide Care transition intervention with medication self-management, personal health record, post-hospitalization, physician follow-up, and knowledge of red flags.
- Maintain a supportive relationship to empower consumers to better manage their health and reach their personal goals.
- Prepare and submit timely and accurate documentation on interventions.
- Communicate with case managers, social workers, nurses, transition coaches, VNA and/or physicians regarding patients' discharge and post-discharge needs.
- Administer functional assessments both in acute and community settings.
- Incorporate effective and necessary interventions and resources to execute effective and appropriate discharges and transfers to post-acute settings.

Geriatric Support Services Coordinator, Elder Services of Merrimack Valley, Inc., 2007 – 2012

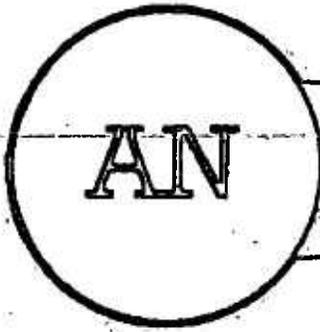
- Conduct initial and ongoing assessments of Senior Care Options (SCO), Managed Care Organization members and complete required assessment tools and necessary computer data entry to comply with state and federal regulations.
- Collaborate with SCO Nurse Care Manager, SCO Directors and Medical Doctors to develop and execute community care plans.
- Arrange, coordinate, and authorize the provision of appropriate non-medical services utilizing two distinct software programs.
- Complete key data elements in home care database, including demographic data, programs/services, and progress notes.
- Monitor the outcome of developed community care plan.
- Develop and oversee intake referral process.
- Assist enrollees with recertification of Mass Health benefits.
- Participate in the organization and promotion of health-related programs and activities.
- Act as a liaison between SCO, Home Care Agency, HHVNAs and vendors.
- Attend Primary Care Team meetings.
- Played a fundamental role in developing the trainer's manual for the Geriatric Support Service Coordinators Manual to be utilized by existing and future employees.

Team Coordinator/Mentor, Elder Services of Merrimack, 2010-2012

- Participate in monthly Team Coordinator meetings and relay team issues/concerns and ideas on behalf of team to management staff
 - Address team issues/concerns within the team; manage team conflict
 - Organize and lead team meetings
-

Bi-lingual (Spanish) Care Manager, Elder Services of Merrimack Valley, Inc., 2002- 2007

- Assessment of physical, social, financial, emotional and environment to determine need and eligibility for services
- Development and implementation of a service plan to address elders' needs
- Reassessment and monitoring of clients' eligibility, needs and service plan on an on-going basis through telephone calls, home visits and case conferences
- Arrange for crisis intervention services when necessary
- Serve as an advocate for clients in securing benefits and services
- Complete and maintain up-to-date documentation, including case files and statistical records
- Comply with regulations governing Home Care Corporations as set forth by the Executive Office of Elder Affairs
- Provide information and referral to promote community awareness of existing services and programs
- Interface with Aging network to bridge identified gaps in service for clients
- Participate in in-service training, courses, and workshops to maintain professional expertise and develop additional skills
- Assist in the orientation and training of new staff members



ALLISON NARTIFF

OBJECTIVE

**EXPERIENCED VOLUNTEER
MANAGER SEEKING A NEW
CHALLENGE TO HELP PROVIDE
OUTSTANDING
OPPORTUNITIES AND SERVICE.
PROFICIENT IN MANAGING
TEAMS OF 20+ AND HANDLING
VARIOUS RESPONSIBILITIES
FROM INTERVIEWING NEW
VOLUNTEERS TO MANAGING
DATA-INPUT.**

SKILLS

- ❖ ATTENTION TO DETAIL
- ❖ DIGITAL KNOWLEDGE
- ❖ FLEXIBILITY
- ❖ INITIATIVE
- ❖ NETWORKING
- ❖ ORGANIZATION
- ❖ PROBLEM SOLVING
- ❖ PRIORITIZATION
- ❖ TEAMWORK

EDUCATION

**BACHELOR'S IN SOCIAL WORK • MAY 2019 • UNIVERSITY OF NEW HAMPSHIRE
BACHELOR'S IN JUSTICE STUDIES • MAY 2019 • UNIVERSITY OF NEW HAMPSHIRE**

EXPERIENCE

SENIOR COMPANION PROGRAM COORDINATOR

SEPT 2020-PRESENT

- Recruit, assign, and manage volunteers.
- Maintain accurate program records.
- Arrange educational training.
- Conduct outreach activities to promote the program and help build community connections.

SUBSTITUTE TEACHER- LONDONDERRY SCHOOL DISTRICT

NOV 2019 - MAR 2020

- Supervise learning activities in classroom with classroom teacher and provide supervision to children between 3-4 years old.
- Appropriately handle any unacceptable situation a child or children involved themselves.

CAMP COUNSELOR- YMCA CAMP GUNDALOW **JULY 2019 - AUG 2019**

- Coordinated learning activities at camp stations with station leaders and provided supervision to children between 4-7 years old.
- Appropriately handled any unacceptable situation a child or children involved themselves in

INTERNSHIP AT DCYF - MANCHESTER, NH **SEPT 2018 - MAY 2019**

- Participated, observed, and documented in office meetings, home visits and court proceedings.
- Contacted collaterals for information on multiple cases.
- Organized and reviewed case files for mentors

TOWN AND CAMPUS ASSISTANT MANAGER **SEPT 2015 - JUNE 2019**

- Interact with customers, to ensure full satisfaction.
- Manage financial transactions.
- Price merchandise.
- Hire, schedule, and manage other employees.

MARKET BASKET CASHIER - LONDONDERRY AND LEE, NH **JAN 2014 - JAN 2018**

- Manage financial transactions.

VOLUNTEER EXPERIENCE AND LEADERSHIP

UNH: STUDENT ORGANIZATION OF SOCIAL WORK- DURHAM, NH **2016 - 2019**

- Student Member (2016-2019)
- Treasurer (2016 - 2018)
- Supervised large group of teenagers during egg hunt in Laconia.
- Organized Valentine Rose Fundraiser: personally crocheted and donated thirty roses and managed financial transactions.
- Signed up to help clear tree branches and brush under the obstacle course at the Brown Center

CHRISTMAS FAIR - LONDONDERRY, NH **2012 - 2017**

- Managed game room for the children, up to ten children.
- Assembled the equipment for the fair in advance.

TRICK-OR-TREATING FAIR - DURHAM, NH **OCTOBER 2017 AND 2018**

- Organized Town and Campus trick-or-treating location and handed out the candy to the children that stopped by.

KIRKWOOD CORNERS - LEE, NH **APRIL 2019**

- Entertained and conversed with seniors

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: Area Agency of Greater Nashua, Inc.dba Gateways
Community Services

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Sandra Pelletier	CEO/President	\$0.00	\$222,428.29
Tim Leach	CFO	\$0.00	\$142,278.25
Mindy Huckins	Senior Director of Elder and Participant Directed Services	\$0.00	\$90,000.00
LaVonne Colon	Director of Elder Services	\$0.00	\$75,000.00
Allison Nartiff	Elder Service Program Manager	\$5,200.00	\$52,000.00
		\$0.00	\$0.00

Subject: Adult Day Program Services RFA-2024-DLTSS-02-ADULT-02

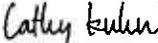
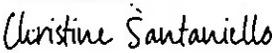
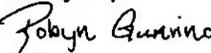
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 03103	
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 \$237,830
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: 6/10/2024		1.12 Name and Title of Contractor Signatory Cathy Kuhn COO, Programs	
1.13 State Agency Signature DocuSigned by:  Date: 6/10/2024		1.14 Name and Title of State Agency Signatory Christine Santaniello	
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: 6/11/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 6/10/2024

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 
Date 6/10/2024

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
Adult Day Program 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 ("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 five (5) 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 9, Termination, is amended to read as follows:

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 The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and

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number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

- 1.4. 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.
- 1.5. Paragraph 14, Insurance, is amended by adding subparagraph 14.1.3 as follows:
 - 14.1.3. automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Adult Day Program services for individuals who reside in independent living settings and who meet the eligibility criteria under:
 - 1.1.1. Title III of the Older Americans Act of 1965, as amended through P.L. 114-144, enacted on April 19, 2016 and NH Administrative Rule He E 502: Individuals who are age 60 and older and with the most economic or social need; or
 - 1.1.2. Title XX of the Social Security Act and NH Administrative Rule He E 501: Individuals who are age 60 and older or ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirement for receiving services.
- 1.2. The Contractor must ensure individuals served:
 - 1.2.1. Are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs.
 - 1.2.2. Are not eligible for other New Hampshire Medicaid services.
 - 1.2.3. Are not receiving the same or similar services through the Veterans' Administration.
- 1.3. The Contractor must ensure services are available and provided in Hillsborough, Merrimack, Rockingham and Strafford counties.
- 1.4. The Contractor must be licensed and maintain licensure as an Adult Day Program in accordance with RSA 151:2 I (f) and as governed by NH Administrative Rule He-P 818, Adult Day Programs.
- 1.5. The Contractor must provide services and administration of the program in accordance with all applicable federal and state laws and regulations, NH Administrative Rules He-E 501, He-E 502, and He-P 818, and policies adopted by the Department currently in effect, and as they may be adopted or amended during the contract period.
- 1.6. The Contractor must provide Adult Day Program services at specified locations, days, and hours, subject to change upon Department approval.
- 1.7. The Contractor must provide services to individuals in a supervised setting for fewer than twelve (12) hours a day, based on an individual's needs, which may include, but are not limited to:
 - 1.7.1. Assistance with activities of daily living.
 - 1.7.2. Nursing care and rehabilitation services.
 - 1.7.3. Recreational, social, cognitive and physical stimulation activities.

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Adult Day Program Services**

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- 1.7.4. Monitoring of the individual's condition.
- 1.7.5. Counseling, as appropriate, on nutrition, hygiene or other related matters.
- 1.7.6. Referrals to other services and resources as necessary.
- 1.7.7. Assistance and support to caregiving families.
- 1.8. The Contractor must provide services to individuals who apply or are referred by:
 - 1.8.1. The Department's Adult Protection Program;
 - 1.8.2. Direct application to the Contractor for services; or
 - 1.8.3. NH ServiceLink Resource Centers and other community agencies.
- 1.9. The Contractor must conduct an expedited intake for individuals referred by the Adult Protection Program in accordance with NH Administrative Rules He-E 501 and 502, which must include, but is not limited to:
 - 1.9.1. Waiving application, determination and redetermination requirements, as allowed in He-E 501.27.
 - 1.9.2. Utilizing information provided by Adult Protective Program staff to provide appropriate services.
 - 1.9.3. Reporting suspected abuse, neglect, self-neglect and/or exploitation of incapacitated adults as required by RSA 161-F: 46 of the Adult Protection law.
 - 1.9.4. Making a good-faith effort to ensure the provision of services.
 - 1.9.5. Informing the referring Adult Protective Program staff of any changes to the referred individual's situation, or other concerns.
- 1.10. The Contractor must determine eligibility for services, and complete an intake and an application for services for individuals who apply directly to the Contractor, in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.11. The Contractor must provide written notice of eligibility to each individual who applies to the Contractor for services no later than forty-five (45) days from the date eligibility was determined, which must include, but is not limited to:
 - 1.11.1. Services to be provided including frequency; and
 - 1.11.2. Beginning and end dates for the period of eligibility; or
 - 1.11.3. If the individual is determined to not be eligible for services, the notice shall include:
 - 1.11.3.1. The reason(s) for the denial;

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- 1.11.3.2. A statement regarding the right of the individual or his or her authorized representative to request an informal resolution or appeal of the eligibility determination decision; and
- 1.11.3.3. Contact information for requesting an administrative hearing, as described in NH Administrative Rule He-E 501.11.
- 1.12. The Contractor must use the Department's Form 3000 application when determining eligibility pursuant to NH Administrative Rule He-E 501.
- 1.13. The Contractor must submit its policies and procedures for client eligibility determination and redetermination to the Department for review and approval, within 30 days of the start of each State Fiscal Year of the contract.
- 1.14. The Contractor must terminate services when:
- 1.14.1. The individual or his or her authorized representative requests that the services be terminated.
 - 1.14.2. The individual no longer meets the eligibility requirements for services.
 - 1.14.3. The individual did not reapply for services as required by program rules.
 - 1.14.4. The individual has been admitted to a nursing home or residential care facility.
- 1.15. The Contractor must submit a completed Form 3502 "Contract Service Authorization-New Authorization," in accordance with NH Administrative Rule He-E 501.15, for each client who has been determined eligible to receive services. More than one service may be included on a Form 3502. The completed Form 3502 shall be submitted to:
- NH Department of Health and Human Services
Division of Long Term Support and Services
BEAS Bureau of Data Management
129 Pleasant Street
Concord, NH 03301
- 1.16. The Contractor must assess the individual's needs and develop written service plans, maintain written progress notes, and monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.17. The Contractor must incorporate the following Guiding Principles for Person-Centered Planning Philosophy into its functions, policies, and staff-client interactions when providing services:
- 1.17.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
 - 1.17.2. Individual's wishes, values, and beliefs are considered and respected.

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- 1.17.3. Individual is listened to; needs and concerns are addressed.
 - 1.17.4. Individual receives the information needed to make informed decisions.
 - 1.17.5. Planning is responsive to the individual and preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
 - 1.17.6. Services are designed, scheduled, and delivered to best meet the needs and preferences of the individual.
 - 1.17.7. Individual rights are affirmed and protected.
 - 1.17.8. Individuals are protected from exploitation, abuse, and neglect.
 - 1.17.9. The service system is accessible, responsive, and accountable to the individual.
 - 1.17.10. The system is committed to excellence and quality improvement.
 - 1.18. The Contractor must maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients identified in this contract.
 - 1.19. The Contractor must develop a staffing contingency plan and submit its written Staffing Contingency Plan to the Department within thirty days of the contract Effective Date. The plan must include but not be limited to:
 - 1.19.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the contract period.
 - 1.19.2. A description of how additional staff resources will be allocated to support contract services in the event of inability to meet any performance standard.
 - 1.19.3. A description of time frames necessary for obtaining staff replacements.
 - 1.19.4. An explanation of the Contractor's plan to provide, in a timely manner, staff replacements and additions with comparable experience and training.
 - 1.19.5. A description of the method for training new staff members performing contract services.
 - 1.20. The Contractor must verify each staff member and each volunteer receives appropriate orientation and training, and has the required education, and experience to fulfill the responsibilities of their respective position, and shall maintain all relevant documents, including, but not limited to:
 - 1.20.1. Up-to-date personnel records.
 - 1.20.2. Training records.
 - 1.20.3. Licenses.

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1.20.4. Certifications.

- 1.21. The Contractor must maintain a system for tracking, resolving, and reporting client complaints about services, processes, procedures, and staff, deliver to the Department, at the Department's request, a written record of any and all complaints, which must include, but is not limited to:
 - 1.21.1. Individual's name, unless the complaint was submitted anonymously.
 - 1.21.2. Type of service.
 - 1.21.3. Date of complaint.
 - 1.21.4. A description of the complaint.
 - 1.21.5. Resolution of complaint.
- 1.22. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.22.1. A criminal background check, at the Contractor's expense, in compliance with the requirements of NH Administrative Rule He-P 818, Adult Day Programs, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.22.2. 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;
- 1.23. The Contractor must not commence delivery of services prior to the receipt by the Department of documentation required in Subsections in 1.15. and 1.22., above.
- 1.24. The Contractor must develop a survey, to be approved by the Department, and conduct a survey of individuals receiving services, via telephone, mail, e-mail, or face-to-face.
- 1.25. The Contractor must maintain a wait list in accordance with NH Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 1.26. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.27. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.28. The Contractor may be required to facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

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Department, that may include, but are not limited to:

- 1.28.1. Eligibility determination reviews.
- 1.28.2. Care planning reviews.
- 1.29. The Contractor may be required to ensure staff participate in annual training as provided by the Department.
- 1.30. Reporting
 - 1.30.1. The Contractor must submit quarterly reports which include, but are not limited to:
 - 1.30.1.1. Total expenses.
 - 1.30.1.2. Revenue.
 - 1.30.1.3. Actual Service Units served, sorted by funding source.
 - 1.30.1.4. Number of unduplicated clients served, sorted by funding source.
 - 1.30.1.5. Number of clients served under Title III and number of clients served under Title XX with funds not provided by the Department.
 - 1.30.1.6. Unmet need/waiting list.
 - 1.30.1.7. Length of time clients are on a waiting list.
 - 1.30.1.8. A narrative description of activities during the previous quarter, which must include, but is not limited to:
 - 1.30.1.8.1. Quality improvement activities initiated in response to any complaint received.
 - 1.30.1.8.2. An explanation for each instance in which an individual did not receive planned services.
 - 1.30.2. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
 - 1.30.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.30.3.1. Eligibility:
 - 1.30.3.1.1. The number of applications and service requests received.
 - 1.30.3.1.2. The number and percent of applicants found eligible for each service.

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- 1.30.3.1.3. The number and percent of applicants found ineligible for each service.
- 1.30.3.1.4. The number and percent of individual plans of care in which the plan contains evidence of person-centered planning.
- 1.30.3.1.5. The number and percent of individuals who have experienced a safety-related incident or accident, which occurs during times of face-to-face contact.
- 1.30.3.1.6. The number and percent of individuals for whom a report to Adult Protective Services was made.
- 1.30.3.2. Service Delivery:
 - 1.30.3.2.1. The number of open cases at the end of each reporting period.
 - 1.30.3.2.2. The number and percentage of days that individuals did not receive a planned service(s) due to the service(s) not being available due to inadequate staffing or other related provider issue or due to lack of transportation, etc.
 - 1.30.3.2.3. The number and percent of individuals completing the survey described in Section 1.23. above.
- 1.30.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.31. Confidential Data
 - 1.31.1. 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.
 - 1.31.2. 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.
- 1.32. Privacy Impact Assessment

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- 1.32.1. 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:
- 1.32.1.1. How PII is gathered and stored;
 - 1.32.1.2. Who will have access to PII;
 - 1.32.1.3. How PII will be used in the system;
 - 1.32.1.4. How individual consent will be achieved and revoked; and
 - 1.32.1.5. Privacy practices.
- 1.32.2. 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.
- 1.33. Department Owned Systems and Network Usage
- 1:33.1. 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 access the Department network in the fulfillment of this Agreement must:
- 1.33.1.1. 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;
 - 1.33.1.2. 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;
 - 1.33.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.33.1.4. 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

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

- 1.33.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.33.1.6. 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.
- 1.33.1.7. 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.

1.34. Contract End-of-Life Transition Services

1.34.1. General Requirements

- 1.34.1.1. 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.
- 1.34.1.2. 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

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("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.

- 1.34.1.3. 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.
 - 1.34.1.4. 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.
 - 1.34.1.5. 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.
 - 1.34.1.6. 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.
- 1.34.2. Completion of Transition Services
- 1.34.2.1. 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.
 - 1.34.2.2. 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.

**New Hampshire Department of Health and Human Services
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1.34.3. Disagreement over Transition Services Results

1.34.3.1. 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.

1.35. Website and Social Media

1.35.1. 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.

1.35.2. 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.

1.35.3. State of New Hampshire's Website Copyright

1.35.3.1. 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.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.

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

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.

2.3. 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.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. The Contractor must submit:

3.2.1.1. 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.

3.2.1.2. 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-vendors>); and

3.2.1.3. 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
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**New Hampshire Department of Health and Human Services
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(<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. 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

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

conformance with local building and zoning codes, by-laws and regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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.
- 4.3. 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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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 54.45% Federal Funds:
 - 1.1.1. 27.75% OAA-Title III-Supportive Services, as awarded on August 30, 2023, by the United States Department of Health and Human Services, Administration for Community Living, ALN 93.044, FAIN 2301NHOASS.
 - 1.1.2. 26.70% Social Services Block Grant, as awarded on October 1, 2023, by the United States Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
 - 1.2. 45.55 % 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 for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet through Exhibit C-4, Rate Sheet.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit C-1, Rate Sheet through Exhibit C-4, Rate Sheet.
 - 4.3. In lieu of electronic billing, all invoices may be assigned an electronic signature and emailed to DMUoptions@dhhs.nh.gov, or invoices may be mailed to:

DMU Options Unit
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.

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

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.
 - 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, Rate Sheet

Easter Seals New Hampshire, Inc. - Hillsborough

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	181	\$85.00	\$ 15,385.00
Title XX	Per Day/Per Person	134	\$85.00	\$ 11,390.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	134	\$85.00	\$ 11,390.00
Title XX	Per Day/Per Person	100	\$85.00	\$ 8,500.00

Exhibit C-2, Rate Sheet

Easter Seals New Hampshire, Inc. - Merrimack

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	117	\$85.00	\$ 9,945.00
Title XX	Per Day/Per Person	120	\$85.00	\$ 10,200.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	74	\$85.00	\$ 6,290.00
Title XX	Per Day/Per Person	75	\$85.00	\$ 6,375.00

Exhibit C-3, Rate Sheet

Easter Seals New Hampshire, Inc. - Rockingham

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	171	\$85.00	\$ 14,535.00
Title XX	Per Day/Per Person	106	\$85.00	\$ 9,010.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	92	\$85.00	\$ 7,820.00
Title XX	Per Day/Per Person	54	\$85.00	\$ 4,590.00

Exhibit C-4, Rate Sheet

Easter Seals New Hampshire, Inc. - Strafford

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	328	\$85.00	\$ 27,880.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	328	\$85.00	\$ 27,880.00

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

- 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

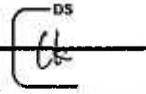
Programs (indicate applicable program covered):

- *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 (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.

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:

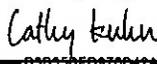
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Name: Easterseals NH, VT and Farnum

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Date: _____

DocuSigned by:

 Name: Cathy Kuhn
 Title: COO, Programs

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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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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;

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

Contractor Initials

CK

6/10/2024
Date



New Hampshire Department of Health and Human

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
Page 2 of 5

Contractor Initials

Clk

6/10/2024

Date



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

Exhibit F

Contractor Initials

PHI in
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6/10/2024

Date



New Hampshire Department of Health and Human

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

Business Associate Agreement
Page 4 of 5

Contractor Initials

used,
[Signature]

6/10/2024

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:

DocuSigned by:

Christine Santaniello

Cathy Kuhn

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Cathy Kuhn

Name of Authorized Representative

Name of Authorized Representative

Associate Commissioner

COO, Programs

Title of Authorized Representative

Title of Authorized Representative

6/10/2024

6/10/2024

Date

Date

Exhibit F

Contractor Initials

DS
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)

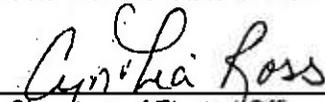
VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Peter Hastings, Chief Information Officer; Pamela Hawkes, Chief Development Officer; Michele Tahwani, SVP Marketing & Communications and Bradford E. Cook, General Counsel 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: June 10th, 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 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 <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 checked="" type="checkbox"/> RETENTION \$10K	X	X	PHUB878203	09/01/2023	09/01/2024	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
	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				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
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 

DESCRIPTIONS (Continued from Page 1)

of the Named Insured. The General Liability policy contains a special endorsement with "Primary and Non Contributory" wording.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/5/2024

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 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 Hays Companies, Inc. 980 Washington St., Suite 325 Dedham MA 02026	CONTACT NAME: Patricia MacDonald PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Patricia.Macdonald@bbrown.com INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: The North River Insurance Company 21105 INSURER B: _____ INSURER C: _____ INSURER D: _____ INSURER E: _____ INSURER F: _____
INSURED Easter Seals New Hampshire, Inc 555 Auburn Street Manchester NH 03103	

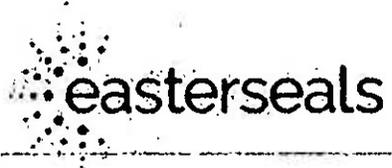
COVERAGES **CERTIFICATE NUMBER: 24-25 WC** **REVISION NUMBER:**

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	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <hr/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ _____ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ _____ MED EXP (Any one person) \$ _____ PERSONAL & ADV INJURY \$ _____ GENERAL AGGREGATE \$ _____ PRODUCTS - COMPIOPAGG \$ _____ _____ \$ _____
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ _____ BODILY INJURY (Per person) \$ _____ BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____ _____ \$ _____
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED _____ RETENTION \$ _____						EACH OCCURRENCE \$ _____ AGGREGATE \$ _____ _____ \$ _____
A	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 <input type="checkbox"/>	N/A <input type="checkbox"/>	406-740231-9	1/1/2024	1/1/2025	<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

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

CERTIFICATE HOLDER State of NH Dept. of Health & Human Services 129 Pleasant St. 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. <hr/> AUTHORIZED REPRESENTATIVE James Hays/TADRIG
---	--



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.

**BAKER
NEWMAN
NOYES**

**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



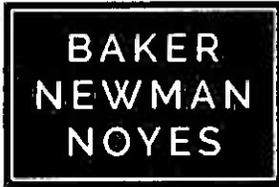
EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

**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

	Without Donor Restrictions	With Donor Restrictions	Total
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 <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	\$ 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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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:

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
<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:

	Fees and <u>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>

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	-	28,893	-	28,893
	<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>
<u>2022</u>				
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	-	621,050	-	621,050
	<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

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
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	892,299	2,070	13,540	-	-	907,909
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	18,914,210	8,214,080	87,953	-	-	27,216,243
	<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

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Bryan Bouchard

Past Chairman

Andrew MacWilliam

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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

Suzanne M. Reynolds

HIGHLIGHTS OF QUALIFICATIONS:

- Exceptional problem solving abilities; well developed verbal and written communication skills
- Strong, yet flexible management style
- Innovative, quick learner; proven ability to adapt to challenging situations
- Organized, customer focused and proactive in daily work functions
- Self starter with a huge caring heart for others
- Extremely dependable

PROFESSIONAL EXPERIENCE:

Management and Program Coordination

- Manage daily operations.
- Responsible for hiring, terminating, training, supervising and scheduling staff.
- Developed and facilitated new initiatives in efforts to contribute to company growth.
- Responsible for planning and carrying out all Life Enrichment activities for a 32 room Assisted Living facility.
- Manage referrals, intake evaluation & client assignments.
- Director of an Adult Day Health Program serving a census of 85 a day.
- Oversee a program budget of over \$500,000.00 while managing several grants.

Communications

- Served as principal employee responsible for overseeing customer service division.
- Provide 1:1 and group presentations and trainings.
- Able to communicate well with families, case managers, doctors, participants and staff.

Service Coordination

- Handled multiple tasks daily from beginning to end.
- Worked with groups and individuals to achieve common goals.

- Able to work under strict time restraints.

EMPLOYMENT HISTORY:

Easterseals NH

- **10/2016 – Present – Adult Day Program Director**

Responsible for overseeing all aspects of the Adult Day Health Program, serving 175 families with an average daily census of 86 and a staff of 22.

Responsibilities include but are not limited to scheduling all staff on a weekly basis. Work closely with our program specialists to continue to develop and implement person centered care programming for our current clientele.

Direct contact with case managers, social workers or Adult Protective Services in regarding our client's wellbeing.

Helping to implement a new software system to track all of our client data, care plans and outcomes electronically.

Co-founder and Co-chair of our Annual Frosting Frenzy Fundraiser raise money for our Senior Services department at Easterseals.

- **11/2014 – 10/2016 – Intake Coordinator of the Adult Day Program**

Initial point of contact with anyone interested in the program, families, case managers, physicians, community partners or the potential participants themselves.

Schedule tours, trial days and admissions for potential participants.

Verify payment options with potential participants and family members.

Liaison between the billing department and the case managers to ensure the client's coverage is still active.

Manage revenue streams for grants.

Track referral & admission trends, customer needs & satisfaction.

Develop & maintain collaborative relationships with external sources appropriate to enhance services to consumers.

Helped to implement and run a new Early Memory Loss program for seniors in our community. Responsible for lining up guest speakers for the weekly program as well as organizing weekly meetings.

Introduced a new therapeutic art program for our participants to enjoy.

Alliance Home Care, Hampstead, NH

- 2014 - 2016 - Caretaker/Companion

Responsible for the daily living needs of our participants, whether it be getting them up in the morning and helping with washing, dressing, transferring or simply being a companion to them. Encourage interaction with conversation and social stimulation.

Personal Caretaker for Patrick Hager, Methuen, MA

- 1/2011 - 1/2017 Personal Caretaker

Responsibilities include feeding Patrick lunch, taking him for rides in his handicapped van, socializing with him, changing catheter bag and also medication administration. Trained to use hooyer lift if needed. Patrick passed away in January of 2017.

Fox Den Retirement Community, Sandown, NH

- 2011 - 2014 - Activities Director

Responsible for creating a full-time life enrichment activity schedule that encourages resident socialization, improves daily living skills, expands personal interests and increases the physical activity of the residents. Also responsible for contacting and scheduling all entertainment and to drive the resident bus which transports the residents to shows, luncheons, outings or out for a leisurely ride.

LHS Associates, Salem, NH 1988 - 2010

- 2002 - 2010 Election Services Manager
- 2000 - 2002 Election Department Supervisor
- 1998 - 2000 Election Department Programmer/Customer Service Representative
- 1992 - 1998 Election Department Programmer
- 1990 - 1992 Data Entry Supervisor
- 1988 - 1990 Data Entry Operator

EDUCATION:

SNHU – 4/2017 – 4/2018

Bachelor's Degree in Healthcare Management with a concentration in communication

Through SNHU and College for America I was able to earn my bachelor's degree in Healthcare Management in just 1 year.

SNHU – 9/ 2016 – 2/2017

Associates Degree in Healthcare Management

Through SNHU and College for America I was able to earn my associated degree in Healthcare Management in just 5 ½ short months.

Greater Lawrence Regional Vocational Technical High School 1982-1986

Courses included data entry, programming, accounting, business management, English, math, science and history.

CERTIFICATIONS:

CDP – Certified Dementia Practitioner – December 2017

Habilitation Training by the Alzheimer's Association – October 2019

References are available upon request.

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

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Laurie Duff	Director of Senior Services	\$0.00	\$87,776.00
Suzanne Reynolds	Adult Day Program Director	\$12,789.00	\$60,902.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00

Subject: Adult Day Program Services RFA-2024-DLTSS-02-ADULT-03

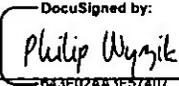
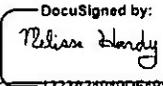
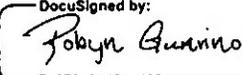
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Family Services		1.4 Contractor Address 64 Main St Keene, NH, 03431	
1.5 Contractor Phone Number (603) 357-4400	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$220,405
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: 6/5/2024		1.12 Name and Title of Contractor Signatory Philip Wyzik CEO	
1.13 State Agency Signature DocuSigned by:  Date: 6/5/2024		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.

New Hampshire Department of Health and Human Services
Adult Day Program 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 ("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 five (5) 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 9, Termination, is amended to read as follows:

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 The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and

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number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

- 1.4. 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.
- 1.5. Paragraph 14, Insurance, is amended by adding subparagraph 14.1.3 as follows:
 - 14.1.3. automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Adult Day Program services for individuals who reside in independent living settings and who meet the eligibility criteria under:
 - 1.1.1. Title III of the Older Americans Act of 1965, as amended through P.L. 114-144, enacted on April 19, 2016 and NH Administrative Rule He E 502: Individuals who are age 60 and older and with the most economic or social need; or
 - 1.1.2. Title XX of the Social Security Act and NH Administrative Rule He E 501: Individuals who are age 60 and older or ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirement for receiving services.
- 1.2. The Contractor must ensure individuals served:
 - 1.2.1. Are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs.
 - 1.2.2. Are not eligible for other New Hampshire Medicaid services.
 - 1.2.3. Are not receiving the same or similar services through the Veterans' Administration.
- 1.3. The Contractor must ensure services are available and provided in Cheshire and Hillsborough counties.
- 1.4. The Contractor must be licensed and maintain licensure as an Adult Day Program in accordance with RSA 151:2 I (f) and as governed by NH Administrative Rule He-P 818, Adult Day Programs.
- 1.5. The Contractor must provide services and administration of the program in accordance with all applicable federal and state laws and regulations, NH Administrative Rules He-E 501, He-E 502, and He-P 818, and policies adopted by the Department currently in effect, and as they may be adopted or amended during the contract period.
- 1.6. The Contractor must provide Adult Day Program services at specified locations, days, and hours, subject to change upon Department approval.
- 1.7. The Contractor must provide services to individuals in a supervised setting for fewer than twelve (12) hours a day, based on an individual's needs, which may include, but are not limited to:
 - 1.7.1. Assistance with activities of daily living.
 - 1.7.2. Nursing care and rehabilitation services.
 - 1.7.3. Recreational, social, cognitive and physical stimulation activities.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

- 1.7.4. Monitoring of the individual's condition.
- 1.7.5. Counseling, as appropriate, on nutrition, hygiene or other related matters.
- 1.7.6. Referrals to other services and resources as necessary.
- 1.7.7. Assistance and support to caregiving families.
- 1.8. The Contractor must provide services to individuals who apply or are referred by:
 - 1.8.1. The Department's Adult Protection Program;
 - 1.8.2. Direct application to the Contractor for services; or
 - 1.8.3. NH ServiceLink Resource Centers and other community agencies.
- 1.9. The Contractor must conduct an expedited intake for individuals referred by the Adult Protection Program in accordance with NH Administrative Rules He-E 501 and 502, which must include, but is not limited to:
 - 1.9.1. Waiving application, determination and redetermination requirements, as allowed in He-E 501.27.
 - 1.9.2. Utilizing information provided by Adult Protective Program staff to provide appropriate services.
 - 1.9.3. Reporting suspected abuse, neglect, self-neglect and/or exploitation of incapacitated adults as required by RSA 161-F: 46 of the Adult Protection law.
 - 1.9.4. Making a good-faith effort to ensure the provision of services.
 - 1.9.5. Informing the referring Adult Protective Program staff of any changes to the referred individual's situation, or other concerns.
- 1.10. The Contractor must determine eligibility for services, and complete an intake and an application for services for individuals who apply directly to the Contractor, in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.11. The Contractor must provide written notice of eligibility to each individual who applies to the Contractor for services no later than forty-five (45) days from the date eligibility was determined, which must include, but is not limited to:
 - 1.11.1. Services to be provided including frequency; and
 - 1.11.2. Beginning and end dates for the period of eligibility; or
 - 1.11.3. If the individual is determined to not be eligible for services, the notice shall include:
 - 1.11.3.1. The reason(s) for the denial;

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- 1.11.3.2. A statement regarding the right of the individual or his or her authorized representative to request an informal resolution or appeal of the eligibility determination decision; and
- 1.11.3.3. Contact information for requesting an administrative hearing, as described in NH Administrative Rule He-E 501.11.
- 1.12. The Contractor must use the Department's Form 3000 application when determining eligibility pursuant to NH Administrative Rule He-E 501.
- 1.13. The Contractor must submit its policies and procedures for client eligibility determination and redetermination to the Department for review and approval, within 30 days of the start of each State Fiscal Year of the contract.
- 1.14. The Contractor must terminate services when:
- 1.14.1. The individual or his or her authorized representative requests that the services be terminated.
 - 1.14.2. The individual no longer meets the eligibility requirements for services.
 - 1.14.3. The individual did not reapply for services as required by program rules.
 - 1.14.4. The individual has been admitted to a nursing home or residential care facility.
- 1.15. The Contractor must submit a completed Form 3502 "Contract Service Authorization-New Authorization," in accordance with NH Administrative Rule He-E 501.15, for each client who has been determined eligible to receive services. More than one service may be included on a Form 3502. The completed Form 3502 shall be submitted to:
- NH Department of Health and Human Services
Division of Long Term Support and Services
BEAS Bureau of Data Management
129 Pleasant Street
Concord, NH 03301
- 1.16. The Contractor must assess the individual's needs and develop written service plans, maintain written progress notes, and monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.17. The Contractor must incorporate the following Guiding Principles for Person-Centered Planning Philosophy into its functions, policies, and staff-client interactions when providing services:
- 1.17.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
 - 1.17.2. Individual's wishes, values, and beliefs are considered and respected.

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- 1.17.3. Individual is listened to; needs and concerns are addressed.
 - 1.17.4. Individual receives the information needed to make informed decisions.
 - 1.17.5. Planning is responsive to the individual and preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
 - 1.17.6. Services are designed, scheduled, and delivered to best meet the needs and preferences of the individual.
 - 1.17.7. Individual rights are affirmed and protected.
 - 1.17.8. Individuals are protected from exploitation, abuse, and neglect.
 - 1.17.9. The service system is accessible, responsive, and accountable to the individual.
 - 1.17.10. The system is committed to excellence and quality improvement.
 - 1.18. The Contractor must maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients identified in this contract.
 - 1.19. The Contractor must develop a staffing contingency plan and submit its written Staffing Contingency Plan to the Department within thirty days of the contract Effective Date. The plan must include but not be limited to:
 - 1.19.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the contract period.
 - 1.19.2. A description of how additional staff resources will be allocated to support contract services in the event of inability to meet any performance standard.
 - 1.19.3. A description of time frames necessary for obtaining staff replacements.
 - 1.19.4. An explanation of the Contractor's plan to provide, in a timely manner, staff replacements and additions with comparable experience and training.
 - 1.19.5. A description of the method for training new staff members performing contract services.
 - 1.20. The Contractor must verify each staff member and each volunteer receives appropriate orientation and training, and has the required education, and experience to fulfill the responsibilities of their respective position, and shall maintain all relevant documents, including, but not limited to:
 - 1.20.1. Up-to-date personnel records.
 - 1.20.2. Training records.
 - 1.20.3. Licenses.

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1.20.4. Certifications.

- 1.21. The Contractor must maintain a system for tracking, resolving, and reporting client complaints about services, processes, procedures, and staff, deliver to the Department, at the Department's request, a written record of any and all complaints, which must include, but is not limited to:
 - 1.21.1. Individual's name, unless the complaint was submitted anonymously;
 - 1.21.2. Type of service.
 - 1.21.3. Date of complaint.
 - 1.21.4. A description of the complaint.
 - 1.21.5. Resolution of complaint.
- 1.22. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.22.1. A criminal background check, at the Contractor's expense, in compliance with the requirements of NH Administrative Rule He-P 818, Adult Day Programs, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.22.2. 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;
- 1.23. The Contractor must not commence delivery of services prior to the receipt by the Department of documentation required in Subsections in 1.15. and 1.22., above.
- 1.24. The Contractor must develop a survey, to be approved by the Department, and conduct a survey of individuals receiving services, via telephone, mail, e-mail, or face-to-face.
- 1.25. The Contractor must maintain a wait list in accordance with NH Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 1.26. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.27. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.28. The Contractor may be required to facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the

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Department, that may include, but are not limited to:

- 1.28.1. Eligibility determination reviews.
- 1.28.2. Care planning reviews.
- 1.29. The Contractor may be required to ensure staff participate in annual training as provided by the Department.
- 1.30. Reporting
 - 1.30.1. The Contractor must submit quarterly reports which include, but are not limited to:
 - 1.30.1.1. Total expenses.
 - 1.30.1.2. Revenue.
 - 1.30.1.3. Actual Service Units served, sorted by funding source.
 - 1.30.1.4. Number of unduplicated clients served, sorted by funding source.
 - 1.30.1.5. Number of clients served under Title III and number of clients served under Title XX with funds not provided by the Department.
 - 1.30.1.6. Unmet need/waiting list.
 - 1.30.1.7. Length of time clients are on a waiting list.
 - 1.30.1.8. A narrative description of activities during the previous quarter, which must include, but is not limited to:
 - 1.30.1.8.1. Quality improvement activities initiated in response to any complaint received.
 - 1.30.1.8.2. An explanation for each instance in which an individual did not receive planned services.
 - 1.30.2. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
 - 1.30.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.30.3.1. Eligibility:
 - 1.30.3.1.1. The number of applications and service requests received.
 - 1.30.3.1.2. The number and percent of applicants found eligible for each service.

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- 1.30.3.1.3. The number and percent of applicants found ineligible for each service.
- 1.30.3.1.4. The number and percent of individual plans of care in which the plan contains evidence of person-centered planning.
- 1.30.3.1.5. The number and percent of individuals who have experienced a safety-related incident or accident, which occurs during times of face-to-face contact.
- 1.30.3.1.6. The number and percent of individuals for whom a report to Adult Protective Services was made.
- 1.30.3.2. Service Delivery:
 - 1.30.3.2.1. The number of open cases at the end of each reporting period.
 - 1.30.3.2.2. The number and percentage of days that individuals did not receive a planned service(s) due to the service(s) not being available due to inadequate staffing or other related provider issue or due to lack of transportation, etc.
 - 1.30.3.2.3. The number and percent of individuals completing the survey described in Section 1.23. above.
- 1.30.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.31. Confidential Data
 - 1.31.1. 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.
 - 1.31.2. 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.
- 1.32. Privacy Impact Assessment

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- 1.32.1. 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:
- 1.32.1.1. How PII is gathered and stored;
 - 1.32.1.2. Who will have access to PII;
 - 1.32.1.3. How PII will be used in the system;
 - 1.32.1.4. How individual consent will be achieved and revoked; and
 - 1.32.1.5. Privacy practices.
- 1.32.2. 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.
- 1.33. Department Owned Systems and Network Usage
- 1.33.1. 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 access the Department network in the fulfilment of this Agreement must:
- 1.33.1.1. 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;
 - 1.33.1.2. 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;
 - 1.33.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.33.1.4. 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

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utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

- 1.33.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.33.1.6. 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.
- 1.33.1.7. 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.

1.34. Contract End-of-Life Transition Services

1.34.1. General Requirements

- 1.34.1.1. 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.
- 1.34.1.2. 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

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("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.

- 1.34.1.3. 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.
 - 1.34.1.4. 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.
 - 1.34.1.5. 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.
 - 1.34.1.6. 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.
- 1.34.2. Completion of Transition Services
- 1.34.2.1. 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.
 - 1.34.2.2. 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.

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1.34.3. Disagreement over Transition Services Results

1.34.3.1. 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.

1.35. Website and Social Media

1.35.1. 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.

1.35.2. 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.

1.35.3. State of New Hampshire's Website Copyright

1.35.3.1. 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.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.

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2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.

2.3. 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.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. The Contractor must submit:

3.2.1.1. 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.

3.2.1.2. 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-vendors>); and

3.2.1.3. 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
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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

(<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. 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

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

conformance with local building and zoning codes, by-laws and regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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.
- 4.3. 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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New Hampshire Department of Health and Human Services
Adult Day Program Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 55.15% Federal Funds:
 - 1.1.1. 24.25% OAA-Title III-Supportive Services, as awarded on August 30, 2023, by the United States Department of Health and Human Services, Administration for Community Living, ALN 93.044, FAIN 2301NHOASS.
 - 1.1.2. 30.90% Social Services Block Grant, as awarded on October 1, 2023, by the United States Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
 - 1.2. 44.85% 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 for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
 - 4.3. In lieu of electronic billing, all invoices may be assigned an electronic signature and emailed to DMUoptions@dhhs.nh.gov, or invoices may be mailed to:

DMU Options Unit
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.

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT C

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.
- 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, Rate Sheet

Monadnock Family Services - Cheshire

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

Exhibit C-2, Rate Sheet

Monadnock Family Services - Hillsborough

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	258	\$85.00	\$ 21,930.00
Title XX	Per Day/Per Person	296	\$85.00	\$ 25,160.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	216	\$85.00	\$ 18,360.00
Title XX	Per Day/Per Person	255	\$85.00	\$ 21,675.00

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

- 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 6/5/2024

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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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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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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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Exhibit D
Federal Requirements

Contractor's Initials DS
PW
Date 6/5/2024

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.

P7WBAPJ9Y4W7

1. The UEI (SAM.gov) number for your entity is: _____
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

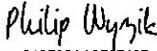
If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

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

Name: _____	Amount: _____

Contractor Name: Monadnock Family Services

6/5/2024
Date: _____

DocuSigned by:

 Name: Philip Wyzik
 Title: CEO

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

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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

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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New Hampshire Department of Health and Human Services

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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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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New Hampshire Department of Health and Human Services

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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New Hampshire Department of Health and Human Services

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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
Page 1 of 5

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Exhibit F

limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPPA 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...
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...

(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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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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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

used, PW

Contractor Initials

6/5/2024

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

Monadnock Family Services

The State

Name of the Contractor

DocuSigned by:
Melissa Hardy
1323A24040DF40C...

DocuSigned by:
Philip Wyzik
643F03AA3F67407...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Philip Wyzik

Name of Authorized Representative

Name of Authorized Representative

Director, DLTS

CEO

Title of Authorized Representative

Title of Authorized Representative

6/5/2024

6/5/2024

Date

Date

Exhibit F

Contractor Initials PW

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 FAMILY SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 05, 1924. 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: 62930

Certificate Number: 0006666646



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th 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, Laura Appel, 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 Family Services
(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 5, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Philip Wyzik, CEO or Gigi Pratt CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Monadnock Family Services 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: 6/5/2024

DocuSigned by:
Laura Appel
Signature of Elected Officer
Name: Laura Appel
Title: Secretary



**MONADNOCK
FAMILY
SERVICES**

Inspiring hope since 1905

Our Mission:

Our mission is to be a source of health and hope for people and the communities in which they live, particularly as it pertains to mental illness. We create services that heal, education that transforms, and advocacy that brings a just society for everyone.

Our Vision:

We see a community in which the needs of our clients are met through understanding and skillful providers, supportive and accessible services, and a rich array of opportunities for growth.

Our Service Standard:

All our interactions with clients, customers, stakeholders and each other are at the same level of quality and professionalism we expect from health care providers treating ourselves or our family members. This is our standard for quality.



Financial Statements

MONADNOCK FAMILY SERVICES

**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORT**

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

MONADNOCK FAMILY SERVICES

JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Monadnock Family Services

Opinion

We have audited the accompanying financial statements of Monadnock Family Services (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of cash flows, and the notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2022.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monadnock Family Services as of June 30, 2022 and 2021, and its cash flows for the years then ended, and the change in its net assets for the year ended June 30, 2022 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 Family Services 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 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 Family Services' 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 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 Family Services' 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 Family Services' 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 Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional revenues on pages 21 - 23 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Monadnock Family Services' June 30, 2021 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 14, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone McDonnell & Roberts,
Professional Association*

Wolfeboro, New Hampshire
December 1, 2022

MONADNOCK FAMILY SERVICES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,968,687	\$ 2,866,873
Accounts receivable:		
Client fees	181,477	208,052
Medicaid and Medicare	277,189	188,574
Insurance	192,776	182,817
Other	594,364	193,857
Allowance for doubtful accounts	(407,085)	(399,701)
Pledges receivable, current portion	267,548	-
Prepaid expenses	107,683	179,640
	<u>5,182,639</u>	<u>3,420,112</u>
Total current assets		
PROPERTY		
Furniture, fixtures and equipment	394,124	394,124
Vehicles	348,863	348,863
Building and leasehold improvements	130,838	130,838
	<u>873,825</u>	<u>873,825</u>
Total		
Less accumulated depreciation	649,021	563,810
	<u>224,804</u>	<u>310,015</u>
Property, net		
OTHER ASSETS		
Interest in net assets of Foundation	1,684,137	1,969,784
Pledges receivable, less current portion shown above	225,091	-
	<u>1,909,228</u>	<u>1,969,784</u>
Total other assets		
Total assets	<u>\$ 7,316,671</u>	<u>\$ 5,699,911</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 137,576	\$ 75,567
Accrued salaries, wages, and related expenses	628,242	552,927
Refundable advance	513,726	205,021
Other current liabilities	132,859	126,826
Due to affiliates, net	2,751,361	1,234,605
	<u>4,163,764</u>	<u>2,194,946</u>
Total liabilities		
NET ASSETS		
Without donor restrictions	2,900,279	3,211,715
With donor restrictions	252,628	293,250
	<u>3,152,907</u>	<u>3,504,965</u>
Total net assets		
Total liabilities and net assets	<u>\$ 7,316,671</u>	<u>\$ 5,699,911</u>

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
CHANGES IN NET ASSETS				
Revenues				
Program service fees	\$ 12,142,182	\$ -	\$ 12,142,182	\$ 11,964,220
Other public support	1,085,027	-	1,085,027	853,586
Federal funding	343,595	-	343,595	586,345
Donations	1,995,014	-	1,995,014	332,748
United Way	11,543	-	11,543	54,219
Local/County government	178,371	-	178,371	210,747
Program sales	141,255	-	141,255	76,258
Rental income	4,998	-	4,998	2,550
Net gain (loss) on beneficial interest in Foundation	(245,025)	(40,622)	(285,647)	233,375
Other income	2,756	-	2,756	22,042
Total revenues	<u>15,659,716</u>	<u>(40,622)</u>	<u>15,619,094</u>	<u>14,336,090</u>
Expenses				
Program services				
Children & adolescents	2,871,814	-	2,871,814	2,685,039
Multi-service team	2,058,981	-	2,058,981	2,017,489
Maintenance	1,148,434	-	1,148,434	1,144,573
ACT team	1,092,172	-	1,092,172	993,797
Other non-BBH	1,045,827	-	1,045,827	876,769
Emergency services/assessment	918,934	-	918,934	908,251
Older adult services	540,375	-	540,375	560,616
Community residence	513,655	-	513,655	493,887
Intake	323,816	-	323,816	297,367
Non-eligibles	278,484	-	278,484	416,259
Vocational services	238,170	-	238,170	137,351
Supportive living	162,188	-	162,188	178,952
Restorative partial hospital	35,971	-	35,971	33,737
Community education & training	6,314	-	6,314	10,438
Supporting activities				
Administration	4,736,017	-	4,736,017	2,679,517
Total expenses	<u>15,971,152</u>	<u>-</u>	<u>15,971,152</u>	<u>13,434,042</u>
CHANGES IN NET ASSETS	(311,436)	(40,622)	(352,058)	902,048
NET ASSETS, BEGINNING OF YEAR	<u>3,211,715</u>	<u>293,250</u>	<u>3,504,965</u>	<u>2,602,917</u>
NET ASSETS, END OF YEAR	<u>\$ 2,900,279</u>	<u>\$ 252,628</u>	<u>\$ 3,152,907</u>	<u>\$ 3,504,965</u>

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

Continued

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Maintenance</u>	<u>Children & Adolescents</u>	<u>Older Adult Services</u>	<u>Intake</u>	<u>Emergency Services/ Assessment</u>	<u>Restorative Partial Hospital</u>
PERSONNEL COSTS						
Salaries and wages	\$ 803,423	\$ 1,903,301	\$ 382,711	\$ 214,705	\$ 691,953	\$ 31,261
Employee benefits	143,354	468,816	73,425	55,674	79,704	664
Payroll taxes	61,766	145,703	29,161	16,667	53,740	2,548
PROFESSIONAL FEES						
Substitute staff	7,959	9,075	-	-	2,726	-
Audit fees	2,860	8,948	1,383	1,040	2,047	148
Legal fees	941	4,747	842	73	250	79
Other professional fees	388	2,135	164	174	94	91
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	46	469	27	4	26	-
Conferences and conventions	8,136	11,572	766	184	635	-
Other staff development	946	3,618	240	98	158	13
OCCUPANCY COSTS						
Rent	68,714	150,915	22,637	21,839	49,184	28
Repairs and maintenance	263	143	59	42	378	2
Other occupancy costs	10,029	22,535	3,574	2,496	4,822	183
CONSUMABLE SUPPLIES						
Office supplies and equipment	2,635	4,927	1,465	621	2,998	42
Building and household	2,150	3,735	596	450	861	118
Educational and training	-	1,381	-	-	-	-
Food	1	3,008	126	-	-	-
Medical supplies	3,131	997	6,031	16	2,912	2
Other consumable supplies	4,174	8,667	1,287	596	3,156	108
DEPRECIATION	875	1,931	164	211	47	-
EQUIPMENT RENTAL	3,552	7,733	567	821	-	-
EQUIPMENT MAINTENANCE	754	3,129	446	316	385	26
ADVERTISING	141	592	50	44	60	4
PRINTING	208	892	38	20	190	3
TELEPHONE	12,599	34,297	8,412	4,671	11,760	377
POSTAGE	449	1,374	175	139	156	2
TRANSPORTATION						
Staff	959	19,926	2,617	955	1,826	-
Clients	(544)	1,687	24	-	3,313	-
ASSISTANCE TO INDIVIDUALS						
Client services	1,344	7,362	-	50	-	-
INSURANCE						
Malpractice and bonding	4,316	28,300	2,005	870	3,506	124
Vehicles	-	-	-	-	-	-
Comprehensive property and liability	2,625	8,212	1,269	955	1,879	136
MEMBERSHIP DUES	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
CONTRIBUTION EXPENSE	-	-	-	-	-	-
OTHER	240	1,687	114	85	168	12
TOTAL FUNCTIONAL EXPENSES	<u>\$ 1,148,434</u>	<u>\$ 2,871,814</u>	<u>\$ 540,375</u>	<u>\$ 323,816</u>	<u>\$ 918,934</u>	<u>\$ 35,971</u>

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

Continued

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Vocational Services	Non-Eligibles	Multi-Service Team	ACT Team	Community Residence	Supportive Living
PERSONNEL COSTS						
Salaries and wages	\$ 154,953	\$ 91,449	\$ 1,327,211	\$ 617,474	\$ 361,465	\$ 7,090
Employee benefits	22,408	11,932	299,008	63,157	65,031	1,749
Payroll taxes	12,084	7,172	100,794	45,793	28,206	544
PROFESSIONAL FEES						
Substitute staff	583	-	13,841	19	416	150,924
Audit fees	341	475	5,082	2,610	1,416	29
Legal fees	125	160	2,469	1,470	698	600
Other professional fees	43	205	616	260	33	27
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	5	2	103	61	324	-
Conferences and conventions	2,235	715	7,272	1,624	1,599	1
Other staff development	47	81	1,767	639	279	141
OCCUPANCY COSTS						
Rent	35,209	13,234	173,729	80,568	7,368	313
Repairs and maintenance	164	66	950	912	1,105	-
Other occupancy costs	1,411	1,074	11,706	15,151	400	64
CONSUMABLE SUPPLIES						
Office supplies and equipment	2,169	1,382	8,051	1,740	1,765	45
Building and household	235	792	2,626	19,429	6,822	9
Educational and training	-	-	-	-	-	-
Food	9	-	193	69	23,560	-
Medical supplies	622	6	9,386	522	748	-
Other consumable supplies	500	688	9,072	2,818	1,714	404
DEPRECIATION	6	118	1,012	78	2	1
EQUIPMENT RENTAL	-	472	3,891	-	-	-
EQUIPMENT MAINTENANCE	65	88	1,016	827	446	6
ADVERTISING	10	22	211	76	41	1
PRINTING	42	46	467	93	43	16
TELEPHONE	2,394	2,425	30,685	17,468	4,045	148
POSTAGE	20	119	711	306	59	21
TRANSPORTATION						
Staff	1,460	928	11,807	8,267	488	-
Clients	20	37	1,310	983	120	-
ASSISTANCE TO INDIVIDUALS						
Client services	-	143,922	18,747	8,187	1,175	-
INSURANCE						
Malpractice and bonding	669	398	10,046	2,195	1,459	24
Vehicles	-	-	-	-	1,401	-
Comprehensive property and liability	313	437	4,664	2,395	1,300	27
MEMBERSHIP DUES	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
CONTRIBUTION EXPENSE	-	-	-	-	-	-
OTHER	28	39	538	196,981	127	4
TOTAL FUNCTIONAL EXPENSES	<u>\$ 238,170</u>	<u>\$ 278,484</u>	<u>\$ 2,058,981</u>	<u>\$ 1,092,172</u>	<u>\$ 513,655</u>	<u>\$ 162,188</u>

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Community Education & Training	Other Non-BBH	Total Programs	Administration	2022 Totals	2021 Totals
PERSONNEL COSTS						
Salaries and wages	\$ 3,967	\$ 597,557	\$ 7,188,520	\$ 1,013,570	\$ 8,202,090	\$ 7,555,451
Employee benefits	245	88,037	1,373,204	234,711	1,607,915	1,772,279
Payroll taxes	346	46,811	551,335	76,800	628,135	573,749
PROFESSIONAL FEES						
Substitute staff	-	-	185,543	-	185,543	175,814
Audit fees	87	2,184	28,650	4,225	32,875	33,700
Legal fees	-	529	12,983	9,398	22,381	7,870
Other professional fees	-	12,482	16,712	139,387	156,099	161,092
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	-	610	1,677	504	2,181	2,377
Conferences and conventions	-	326	35,065	20	35,085	13,854
Other staff development	182	1,263	9,472	1,000	10,472	14,999
OCCUPANCY COSTS						
Rent	1	105,367	729,106	89,741	818,847	715,250
Repairs and maintenance	1	663	4,748	32	4,780	20,379
Other occupancy costs	190	4,668	78,303	28,450	106,753	84,372
CONSUMABLE SUPPLIES						
Office supplies and equipment	11	5,374	33,225	9,453	42,678	24,191
Building and household	20	5,957	43,800	1,042	44,842	24,221
Educational and training	247	-	1,628	-	1,628	500
Food	-	20,011	46,977	147	47,124	23,434
Medical supplies	1	728	25,102	488	25,590	7,730
Other consumable supplies	37	8,509	41,730	53,471	95,201	74,726
DEPRECIATION	-	44,206	48,651	36,560	85,211	65,266
EQUIPMENT RENTAL	-	-	17,036	1,934	18,970	20,733
EQUIPMENT MAINTENANCE	17	2,625	10,146	27,383	37,529	33,524
ADVERTISING	2	16,994	18,248	9,571	27,819	13,040
PRINTING	1	13,354	15,413	895	16,308	5,650
TELEPHONE	10	8,840	138,131	19,075	157,206	164,796
POSTAGE	-	2,723	6,254	10,452	16,706	18,095
TRANSPORTATION						
Staff	-	1,005	50,238	2,172	52,410	38,589
Clients	-	26,473	33,423	1,377	34,800	35,522
ASSISTANCE TO INDIVIDUALS						
Client services	-	2,385	183,172	-	183,172	328,200
INSURANCE						
Malpractice and bonding	73	1,827	55,812	1,963	57,775	41,722
Vehicles	-	4,202	5,603	-	5,603	5,523
Comprehensive property and liability	80	2,485	26,777	2,270	29,047	45,468
MEMBERSHIP DUES	789	300	1,089	2,510	3,599	3,389
INTEREST EXPENSE	-	-	-	95	95	71
CONTRIBUTION EXPENSE	-	-	-	2,866,081	2,866,081	1,300,000
OTHER	7	17,332	217,362	91,240	308,602	28,466
TOTAL FUNCTIONAL EXPENSES	\$ 6,314	\$ 1,045,827	\$ 11,235,135	\$ 4,736,017	\$ 15,971,152	\$ 13,434,042

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (352,058)	\$ 902,048
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	85,211	65,266
Change in allowance for doubtful accounts	7,384	19,144
(Gain) loss on beneficial interest in Foundation	285,647	(233,375)
(Increase) decrease in assets:		
Accounts receivable	(472,506)	436,777
Prepaid expenses	71,957	(104,513)
Pledges receivable	(492,639)	
Increase (decrease) in liabilities:		
Accounts payable	62,009	(157,373)
Accrued salaries, wages and related expenses	75,315	18,687
Refundable advance	308,705	(110,343)
Other current liabilities	6,033	20,113
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(414,942)</u>	<u>856,431</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in due to affiliates, net	1,516,756	580,739
Property and equipment additions		<u>(175,268)</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>1,516,756</u>	<u>405,471</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,101,814	1,261,902
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,866,873</u>	<u>1,604,971</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,968,687</u>	<u>\$ 2,866,873</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	<u>\$ 95</u>	<u>\$ 71</u>

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

1. ORGANIZATION OF THE CORPORATION

Monadnock Family Services (the Organization) is a nonprofit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs.

The Organization operates in the Monadnock region of the State of New Hampshire.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Monadnock Family Services have been prepared on the accrual basis of accounting.

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:

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 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 Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

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.

Cash Equivalents

The Organization considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

MONADNOCK FAMILY SERVICES

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. 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 Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral, except as disclosed in Note 6.

Property and Depreciation

Property and equipment are recorded at cost or, if donated, at estimated fair value at the date of donation. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Furniture, fixtures and equipment	3 - 10 Years
Vehicles	5 - 10 Years
Building and leasehold improvements	5 - 40 Years

Costs 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.

Depreciation expense was \$85,211 and \$65,266 for the years ended June 30, 2022 and 2021, respectively.

Accrued Earned Time

At June 30, 2022 and 2021 the Organization has accrued a liability for future compensated leave time in the amount of \$323,594 and \$323,594, respectively, that its employees have earned and which is vested with the employee.

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 expenditures are incurred.

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU is a comprehensive revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. Contracts and transactions with customers predominantly contain a single performance obligation.

MONADNOCK FAMILY SERVICES

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

The Organization records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2022 and 2021:

Mental Health Services – The Organization provides a variety of mental health services to its patients. All mental health services revenue recognized upon completion of the service provided.

Contract Balances

Contract balances as a result of contracts and transactions with customers primarily consist of receivables included in accounts receivable in the Organization's statements of financial position. The Organization's receivables from transactions with customers amounted to \$285,028 and \$236,958 for the years ended June 30, 2022 and 2021, respectively.

Net patient revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final amounts are determined.

A significant portion of patient revenue is derived from services to patients insured by third-party payors. The Organization receives reimbursement from Medicare, Medicaid and private third-party payors at defined rates for services rendered to patients covered by these programs. The difference between established billing rates and the actual rate of reimbursement is recorded as an allowance when received. A provision for estimated contractual allowances is provided on outstanding patient receivables at the statement of financial position date.

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 net assets with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as net assets without donor restrictions.

Advertising

The Organization expenses advertising costs as incurred.

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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

MONADNOCK FAMILY SERVICES**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021****Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Square footage
All other expenses	Direct assignment

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, *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 ASC 820-10, 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, Topic 820-10 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 ASC Topic 820-10 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.

The carrying amount of cash, prepaid expense, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

MONADNOCK FAMILY SERVICES

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Management has determined the beneficial interest in net assets held by Monadnock Regional Foundation for Family Services, Inc. to be in Level 2 of the fair value hierarchy as defined above (also see Note 5).

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an Organization that is not a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements.

New Accounting Pronouncement

As of July 1, 2021, the Organization adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958), as amended. ASU 2020-07 applied to the presentation and disclosure of nonfinancial assets received by not-for-profit organizations and increases transparency of such contributions. Results for reporting the years June 30, 2022 and 2021 are presented under FASB ASC Topic 958. The ASU has been applied retrospectively to all periods presented, with no material effect on previously issued financial statements.

Other Events

The Organization's activities could be impacted should the disruptions from the novel coronavirus (COVID-19) lead to changes in consumer behavior. The COVID-19 impact on the capital markets could also impact the Organization's cost of borrowing. There are certain limitations on the Organization's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the Organization, particularly over the near to medium term.

During the year ended June 30, 2021, the Managed Care Organizations that Monadnock Family Services contracts with to provide services, had forgiven their maintenance of effort requirements due to the hardships COVID-19 presented. As a result, the Organization recognized approximately an additional \$532,000 for the year ended June 30, 2021 in revenue. If these requirements were not relaxed, the Organization would have recorded this amount as a refundable advance liability at June 30, 2021, and would have been required to be returned to the Managed Care Organizations.

MONADNOCK FAMILY SERVICES**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

During the year ended June 30, 2022, the Managed Care Organizations that Monadnock Family Services contracts with to provide services, had forgiven 50% of their maintenance of effort requirements due to the hardships COVID-19 presented. As a result, the Organization recognized approximately an additional \$215,000 for the year ended June 30, 2022 in revenue. If these requirements were not relaxed, the Organization would have recorded this amount as a refundable advance liability at June 30, 2022, and would have been required to be returned to the Managed Care Organizations.

3. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 3,968,687	\$ 2,866,873
Accounts receivable, net	838,721	373,599
Pledges receivable, net	492,639	-
Beneficial interest in Foundation	<u>1,684,137</u>	<u>1,969,784</u>
Total financial assets	<u>\$ 6,984,184</u>	<u>\$ 5,210,256</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	\$ 252,628	\$ 293,250
Long-term pledges receivable, net	225,091	-
Beneficial interest in Foundation	<u>1,684,137</u>	<u>1,969,784</u>
Amounts not available within one year	<u>2,161,856</u>	<u>2,263,034</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,822,328</u>	<u>\$ 2,947,222</u>

The Organization's goal is generally to maintain financial assets to meet 45 days of operating expenses (approximately \$1.70 million and \$1.65 million for the years ended June 30, 2022 and 2021, respectively). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

MONADNOCK FAMILY SERVICES**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021****4. PLEDGES RECEIVABLE**

Pledges receivable as of June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Due in less than one year	\$ 267,548	\$ -
Due in one to five years	<u>232,369</u>	<u>-</u>
Gross pledges receivable	499,917	-
Less:		
Discount to present value	<u>7,278</u>	<u>-</u>
Pledges receivable, net	<u>\$ 492,639</u>	<u>\$ -</u>

Pledges receivable expected to be collected in longer than one year are discounted using the rate of return on the five year U.S. Treasury Note of 3.10% as of June 30, 2022.

5. INTEREST IN NET ASSETS OF FOUNDATION

The Organization is the sole beneficiary of assets held by Monadnock Regional Foundation for Family Services, Inc. The Organization and the Foundation are considered financially interrelated Organizations under FASB ASC Topic No. 958-605, *Not-for-Profit Entities - Transfers of Assets to a Nonprofit Organization or Charitable Trust That Raises or Holds Contributions for Others*. The fair value of the Foundation's assets, which approximates the present value of future benefits expected to be received, was \$1,774,682 and \$2,025,549 at June 30, 2022 and 2021, respectively. The cost basis of the Foundation's assets was \$1,950,228 and \$1,690,006 at June 30, 2022 and 2021, respectively.

6. DEMAND NOTE PAYABLE

Demand note payable with a bank, subject to bank renewal on June 30, 2023. The maximum amount available at June 30, 2022 and 2021 was \$250,000. At June 30, 2022 and 2021 the interest rate was stated at 5.50% and 4.00%, respectively. The note is renewable annually, collateralized by all the business assets of the Organization and guaranteed by a related nonprofit organization (see Note 11). There was no balance outstanding at June 30, 2022 and 2021.

MONADNOCK FAMILY SERVICES**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**7. NET ASSETS**

Net assets with donor restrictions were as follows for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Special Purpose Restrictions:		
Beneficial interest in Foundation	\$ 171,414	\$ 212,036
Restricted in Perpetuity:		
Beneficial interest in Foundation	<u>81,214</u>	<u>81,214</u>
Total net assets with donor restrictions	<u>\$ 252,628</u>	<u>\$ 293,250</u>

8. RETIREMENT PLAN

The Organization maintains a retirement plan for all eligible employees. Under the plan employees can make voluntary contributions to the plan of up to approximately 15% of gross wages. All full-time employees are eligible to participate when hired, and are eligible to receive employer contributions after one year of employment. The Organization's matching contributions to the plan for the years ended June 30, 2022 and 2021 were \$65,326 and \$183,591, respectively.

9. CONCENTRATION OF RISK

For the years ended June 30, 2022 and 2021 approximately 71% and 76%, respectively of the total revenue was derived from Medicaid. The future existence of the Organization, in its current form, is dependent upon continued support from Medicaid.

Medicaid receivables comprise approximately 19% and 28% of the total accounts receivable balances at June 30, 2022 and 2021, respectively. The Organization has no policy for charging interest on past due accounts, nor are its accounts receivable pledged as collateral, except as discussed in Note 6.

10. OPERATING LEASE OBLIGATIONS

The Organization has entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases range from month-to-month to 60 months. Rent expense under these agreements aggregated \$837,818 and \$735,981 for the years ended June 30, 2022 and 2021, respectively.

MONADNOCK FAMILY SERVICES**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
2023	\$ 69,144
2024	69,144
2025	69,144
2026	69,144
2027	<u>63,382</u>
Total	<u>\$ 339,958</u>

See Note 11 for information regarding a lease agreement with a related party.

11. RELATED PARTY TRANSACTIONS

Monadnock Family Services is related to the following nonprofit corporations as a result of their articles of incorporation and common board membership.

Related Party

Monadnock Community Service Center, Inc.

Function

Provides real estate services and property management assistance

Monadnock Regional Foundation for Family Services, Inc.

Endowment for the benefit of Monadnock Family Services

Monadnock Family Services has transactions with the above related parties during its normal course of operations. The significant related party transactions are as follows:

Due to/from Affiliate

At June 30, 2022 and 2021, the Organization had a payable due to Monadnock Community Service Center, Inc. in the amount of \$2,841,906 and \$1,290,370, respectively.

At June 30, 2022 and 2021, the Organization had a receivable due from Monadnock Regional Foundation for Family Services, Inc. in the amount of \$ 90,545 and \$55,765, respectively.

Rental Expense

The Organization leases office space from Monadnock Community Service Center, Inc. under the terms of tenant at will agreements. Monadnock Family Services has the perpetual right to extend the leases. Total rental expense paid under the terms of the leases was \$789,608 and \$696,329 for the years ended June 30, 2022 and 2021, respectively.

MONADNOCK FAMILY SERVICES

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

Contributions

During the year ended the June 30, 2022 and 2021, the Organization made contributions to Monadnock Community Service Center, Inc. in the amount of \$2,866,081 and \$1,300,000, respectively.

During the year ended the June 30, 2022 and 2021, the Organization made contributions to Monadnock Regional Foundation for Family Services, Inc. in the amounts of \$75,893 and \$12,369, respectively. The contributions consisted of financial securities.

Distributions

Monadnock Regional Foundation for Family Services, Inc. can elect to distribute (on an annual basis) a percentage of its investment account (based upon a 24-month rolling average of the investment value) to Monadnock Family Services. The Foundation distributed \$73,379 and \$12,403 during the years ended June 30, 2022 and 2021, respectively.

Management Fee

The Organization charges Monadnock Community Service Center, Inc. for administrative expenses incurred on its behalf. Management fee revenue aggregated \$141,255 and \$76,258 for the years ended June 30, 2022 and 2021, respectively.

Guarantee

One of the Organization's demand note payable is guaranteed by Monadnock Community Service Center, Inc.

Co-obligation

The Organization is co-obligated on certain mortgage notes and tax-exempt bonds payable of Monadnock Community Service Center, Inc.

12. CONTINGENCIES

Grant Compliance

The Organization receives funds under various state grants and from Federal 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 by government audits as of June 30, 2022.

MONADNOCK FAMILY SERVICES

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

13. CONCENTRATION OF CREDIT RISK

The Organization 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, 2022 and 2021. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2022 and 2021, cash balances in excess of FDIC coverage aggregated \$3,238,922 and \$2,112,167, respectively.

14. CAPITAL CAMPAIGN

During the year ended June 30, 2022, the Organization launched a capital campaign. The Organization's goal was to purchase a larger facility in Keene, NH with a fundraising target of \$1,000,000. As of June 30, 2022, the campaign had received pledges and one-time gifts of more than \$1,500,000. The capital campaign was completed during the year ended June 30, 2022.

15. RECLASSIFICATIONS

Certain reclassifications have been made to the prior years' financial statements to conform to the current year presentation. These classifications had no effect on the previously reported results of operations or retained earnings.

16. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the 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. Non-recognized 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 December 1, 2022 the date when the June 30, 2022 financial statements were available for issuance.

MONADNOCK FAMILY SERVICES

Continued

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Maintenance</u>	<u>Children & Adolescents</u>	<u>Older Adult Services</u>	<u>Intake</u>	<u>Emergency Services/ Assessment</u>	<u>Restorative Partial Hospital</u>
Program fees:						
Net client fees	\$ 13,714	\$ 37,781	\$ 10,049	\$ 4,241	\$ 22,215	\$ 100
Medicaid	636,861	4,629,170	689,791	33,482	233,129	48,303
Medicare	174,969	3,288	2,815	406	17,677	-
Other insurance	180,228	175,021	2,177	9,128	30,078	13,208
Other program fees	-	120	-	-	-	-
Program sales:						
Service and production	-	150	-	-	-	-
Public support:						
United Way	-	11,543	-	-	-	-
Local/county government	(16,692)	69,612	-	126,781	(2,500)	-
Donations	150	1,650	-	-	400	-
Other public support	13,664	(7,301)	4,480	-	12,746	-
Div. for Children, Youth & Families	-	922	-	-	-	-
DHHS - State	250	4,735	-	-	128,421	-
Federal funding:						
Other federal grants	127,793	47,178	-	-	-	-
PATH	-	-	-	-	33,300	-
DHHS - Federal	-	-	-	-	-	-
Rental income						
Net gain on beneficial interest in Foundation						
Other	(262)	(213)	-	-	(6)	-
TOTAL FUNCTIONAL REVENUES	\$ 1,130,675	\$ 4,973,656	\$ 709,312	\$ 174,038	\$ 475,460	\$ - 61,611

MONADNOCK FAMILY SERVICES

Continued

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Vocational Services</u>	<u>Non-Eligibles</u>	<u>Multi-Service Team</u>	<u>ACT Team</u>	<u>Community Residence</u>	<u>Supportive Living</u>
Program fees:						
Net client fees	\$ 242	\$ 708	\$ 4,483	\$ 6,961	\$ 943	\$ 1,194
Medicaid	85,753	7,129	2,981,067	381,644	797,768	389,546
Medicare	2,358	838	32,525	17,790	1,448	-
Other insurance	2,069	3,443	53,546	14,809	1,476	-
Other program fees	-	-	670	-	37,518	-
Program sales:						
Service and production	-	-	-	-	-	-
Public support:						
United Way	-	-	-	-	-	-
Local/county government	-	-	-	1,170	-	-
Donations	-	-	14,170	-	-	-
Other public support	2,727	280,678	142,776	227,284	1,946	-
Div. for Children, Youth & Families	-	-	-	-	-	-
DHHS - State	-	-	(211)	247,098	-	-
Federal funding:						
Other federal grants	-	-	-	-	-	-
PATH	-	-	-	-	-	-
DHHS - Federal	-	-	-	-	-	-
Rental income				2,448		
Net gain on beneficial interest in Foundation						
Other	(4)	1	(53)	-	(3)	-
TOTAL FUNCTIONAL REVENUES	\$ 93,145	\$ 292,797	\$ 3,228,973	\$ 899,204	\$ 841,096	\$ 390,740

MONADNOCK FAMILY SERVICES

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Community Education & Training	Other Non-BBH	Total Programs	Administration	2022 Totals	2021 Totals
Program fees:						
Net client fees	\$ -	\$ 107,438	\$ 210,069	\$ -	\$ 210,069	\$ 174,117
Medicaid	-	139,125	11,052,768	-	11,052,768	10,925,673
Medicare	-	-	254,114	-	254,114	311,213
Other insurance	-	91,105	576,288	-	576,288	511,782
Other program fees	10,635	-	48,943	-	48,943	41,435
Program sales:						
Service and production	-	-	150	141,105	141,255	76,258
Public support:						
United Way	-	-	11,543	-	11,543	54,219
Local/county government	-	-	178,371	-	178,371	210,747
Donations	-	459,311	475,681	1,519,333	1,995,014	332,748
Other public support	-	-	679,000	-	679,000	495,996
Div. for Children, Youth & Families	-	-	922	-	922	-
DHHS - State	-	8,599	388,892	16,213	405,105	357,590
Federal funding:						
Other federal grants	-	92,584	267,555	42,740	310,295	550,893
PATH	-	-	33,300	-	33,300	40,110
DHHS - Federal	-	-	-	-	-	(4,658)
Rental income	-	2,550	4,998	-	4,998	2,550
Net gain on beneficial interest in Foundation	-	-	-	(285,647)	(285,647)	233,375
Other	-	-	(540)	3,296	2,756	22,042
TOTAL FUNCTIONAL REVENUES	\$ 10,635	\$ 900,712	\$14,182,054	\$ 1,437,040	\$15,619,094	\$14,336,090

**MONADNOCK FAMILY SERVICES
BOARD OF DIRECTORS
TERMS 9/31/23 - 9/31/24**

CHAIR

Reba Clough

VICE CHAIR

Alfred John Santos

TREASURER

Glenn Galloway

SECRETARY

Sharman Howe

ASST SECRETARY

Laurie Appel

**Brian Donovan
Lisa Foote
Mike Jablonski
Heather Scheck
Julie Green
Christine Houston
Karen Johnson
Andrew Parsley
Joe Shaprio
Chris Sprague**

Philip F. Wyzik MA

EXPERIENCE:

Monadnock Family Services, 64 Main St, Keene NH (6/2012 to present)

Chief Executive Officer

Responsible for all aspects of the leadership of a community mental health center in Cheshire County. Services focus on clientele considered eligible for state supported care, outpatient behavioral health counseling, prevention services and adult care for seniors. Current Chair of Leadership Council for a Healthy Monadnock

Certified instructor Mental Health First Aid, July 2014 -2017; Youth, September 2016

The Mental Health Association of Connecticut, 20-30 Beaver Rd, Wethersfield CT 06109

President and CEO (9-08 to 6 -1-12)

Responsible for all aspects of executive leadership of a \$9 million dollar private not for provide mental health agency. Services offered to adults with severe and persistent mental illness include housing, psychosocial rehabilitation, and supported employment; provide leadership and supervision to Executive staff and Program Directors. Work includes interface and coordination with Board of Directors, direct supervision of advocacy, lobbying and public education efforts.

West Central Behavioral Health, Inc., 9 Hanover St, Lebanon, New Hampshire 03766

Senior Vice President of Operations (1-91 to 9-08)

Responsible for the executive leadership and management of a private not-for-profit community mental health center. Duties include:

Program development and performance management: responsible development and monitoring of annual operation plan to achieve key service outcomes and fiscal effectiveness, internal quality assurance and management, including leading workgroups to implement new treatment paradigms and improvements. Accomplished successful grant applications and negotiated contracts, including US Government contract procurement and management under the Javitts Wagner O'Day program. Assisted with marketing and internal and external customer service. Planned conversion of two day rehab programs into pioneering supported employment service.

Supervision and training of agency leaders: responsible for personnel development, quality assurance and risk management; designed and implemented a new, proactive employee review and development process. Planned and supervised the renovation and relocation of three clinical offices. Lead agency wide staff satisfaction survey process; developed work life committee to improve employee input into agency decisions.

Public Relations / fundraising: Conceived, organized and promoted all aspects of a two day fundraiser ("Paddlepower") that increased public awareness about suicide and visibility for the agency. Current member of NH Suicide Prevention Advisory Committee and Garrett Lee Smith Advisory Committee.

Philip F. Wyzik
Keene NH

Information Technology: Supervised IT department of three FTEs since 2006, including the implementation of an electronic medical record for improved clinical flow, efficiency and compliance. Lead system improvement efforts to accommodate regulatory and reimbursement changes and mandates, and accompanying staff training efforts.

Substitute for the CEO: Handle internal, external, and State responsibilities.

Little Rivers Health Care Inc, PO Box 377, Bradford VT

Interim Chief Executive Officer (Sept 2005 to June 2006)

Under management service agreement with current employer, served as first CEO of a Federally Qualified Health Center. Duties involved all aspects of merging three disparate primary care offices into one organization. Developed initial Human Resource policies and plans, facilitated clinical and quality policy development, initiated start up fiscal plan and structure. Served as the liaison to Health Resource Services Administration Office of Grants Management and Project Development and facilitated development of Board members. Elected to the Board of Directors of Bi State Primary Care Association.

University System of New Hampshire, Granite State College

Faculty Member (November 2000 to 2010)

Teaching HLTC 600 *Continuous Quality Improvement*, HLTC 629 *Legal and Ethical Issues in Health and Human Services*, and HLTC 627 *Financing and Reimbursement in Healthcare*, and HLTC 550 *The US Healthcare Industry* (all online courses.) Taught numerous students on independent contract learning projects. Familiar with Blackboard, WebCT, and Moodle course management systems.

Worcester Area Community Mental Health Center, Inc, Worcester, Ma. 01609

Director of Rehabilitation (12-84 to 12-90)

Organized and lead social/vocational rehabilitation department serving mentally ill adults. Responsibilities included:

Day-to-day management of a psychosocial rehabilitation program for severely mentally ill adults, program development, strategic planning and evaluation activities. Assisted in interdepartmental and interagency communication and public relations. Primary liaison to Mass' Rehab Commission for vocational rehabilitation. Completed grant applications, hired and supervised staff; Held previous roles including Program Coordinator, Rehabilitation Counselor, Group Leader and Clinician.

Chandler St. Center, Inc., 162 Chandler St., Worcester, Ma. 01609

Substance Abuse Counselor (5-83 to 12-84)

Philip F. Wyzik
Keene NH

Performed intake, crisis intervention, assessment, case management and addiction therapy around heroin and cocaine abuse for teen and adult clients. Facilitated support groups and completed court ordered assessments.

St. Joseph Church, 41 Hamilton St, Worcester, Ma. 01604
Religious Education Coordinator (6-81 to 6-83)

Supervised and coordinated all aspects of church based education program; recruited and trained volunteer teachers. Provided instruction for child, teen and adult classes.

Notre Dame High School, Fitchburg, Ma.

Teacher (9-82 to 6-83) – Taught junior and senior high students in Religious Education and substitute taught Spanish I.

St Joseph School, Somerville, Ma.

Teacher (9-78 to 6-80) -- Instructed five grade levels in Religion, Art, and Social Studies.

COMMUNITY SERVICE

Outreach House, Hanover NH (501.3C assisted living facility for nine seniors)

Board of Director, October 1998 to 2000 [approximately].

Ivy Place Condominiums, Lebanon NH (50 unit condominium facility)

Board of Director, 1992 thru 1997 [approximately]

Lebanon Riverside Rotary

Club member, chair of International Services Committee, 1992 thru 1996

Keene Elm City Rotary, 2014 to present

Cheshire Medical Center, volunteer services with my therapy dog, 2016 to 2021

EDUCATION:

Master of Arts, Counseling Psychology, Assumption College, Worcester Ma. 1984

Bachelor of Arts, Religious Studies (magna cum laude), Assumption College, Worcester, Ma. 1978

- “Leadership Upper Valley,” May 2008 sponsored by the Lebanon Chamber of Commerce.
- “Institute for Non Profit Management,” Antioch New England Graduate School, Hanover NH, Spring 2004
- “FIPSE (Fund for Improvement of Postsecondary Education) Training for Part Time Faculty Teaching Adult Learners,” College for Lifelong Learning, Concord, NH, Fall, 2002

Philip F. Wyzik
Keene NH

- "Improving Managerial Leadership and Effectiveness", "The Art of Negotiation," "Delivering Superior Customer Service," and "Contract Pricing," NISH Institute for Leadership and Professional Development

PUBLICATIONS:

Munetz MD, Birnbaum A, Wyzik PF: An Integrative Ideology to Guide Community Based Multidisciplinary Care of Severely Mentally Ill Patients. Hospital and Community Psychiatry, June 1993, vol. 44, no 6.

Drake RE, Becker DR, Biesanz JC, Torrey WC, McHugo GJ, Wyzik PF: Rehabilitative Day Treatment vs Supported Employment: I Vocational Outcomes. Community Mental Health Journal, October 1994;30:519-532.

Torrey W, Clark RE, Becker D, Wyzik P, Drake RE: Switching from Rehabilitative Day Treatment to Supported Employment. Continuum: Developments in Ambulatory Care, Jossey-Bass Inc. Spring, 1997, vol 4, no 1.

Drake RE, Becker D, Biesanz J, Wyzik P: Day Treatment Versus Supported Employment for Persons with Severe Mental Illness: A Replication Study. Psychiatric Services, October 1996, vol 47, no 10.

Becker D, Torrey W, Toscano R, Wyzik P, Fox T: Building Recovery Oriented Services: Lessons from Implementing IPS in Community Mental Health Centers. Psychiatric Rehabilitation Journal, Summer 1998, vol 22, no 1.

Torrey, W, Wyzik PF: New Hampshire Clinical Practice Guidelines for Adults in Community Support Programs, (unpublished monograph).

Torrey, W, Wyzik PF: The Recovery Vision as a Service Improvement Guide for Community Mental Health Journal, April 2000, vol 36, No 2.

Torrey, W, Drake RE, Cohen M, Fox L, Lynde D, Gorman P, and Wyzik PF: The Challenge of Implementing and Sustaining Integrated Dual Disorders, Community Mental Health Journal, December 2002, Vol 38, no 6

Salyers MP, Becker DR, Drake RE, Torrey WC, and Wyzik PF: A Ten Year Follow up of Supported Employment (in press)

Torrey WC, Finnerty M, Evans A, Wyzik P: Strategies for leading the implementation of Evidence-based practices, Psychiatric Clinics of North America, 26(4): 883-897, 2003

Wyzik L, "Grassroots Armada for Suicide Prevention" Behavioral Healthcare Tomorrow, 14(4): 14-15, 2005

"Tragedy Casts Attention on Mental Illness" Keene Sentinel, January 4, 2013, op ed.

"Mental Health Care is a part of health care" Keene Sentinel, March 19, 2013, op ed.

"There is Room for Medicaid Expansion" Keene Sentinel, June 2, 2013, op ed.

"No Medicaid Expansion Strains Mental Health Services" Fosters Daily Democrat, December 25, 2013, op ed.

"The Story that Changed Christmas" Monadnock Ledger Transcript, December 26, 2013, op ed.

"What we know and what we don't know" Ledger Transcript, May 17, 2016

"Suicide leaves Lifelong pain in its wake" Keene Sentinel,

"When Death looks Better than Life," Keene Sentinel, Sept 4, 2018

"Another Reason to Stress about Stress," New Hampshire Business Review, October 2018

Philip F. Wyzik
Keene NH

"Is your Workplace a Threat Place" The Business Journal, October 2018

"Slow Down in Linking Mental Illness, Gun Violence" Keene Sentinel, August 2019

"In times of Trouble, we find out what we're really about" The Keene Sentinel, March 20, 2020

"Believing in the Common Good During a Pandemic," NH Business Review, April 10, vol. 42, no 7.

"My Turn: An Open Letter to Covid-19," Concord Monitor, May 17, 2020

"You Picked the Wrong Species to Mess with, Covid-19," Keene Sentinel, May 16, 2020

"Let's Not Get Back to Normal," Concord Monitor, Sept 17, 2020 and NH Business Review, Sept 25, 2020

"Mental health inequity means injustice for all" Keene Sentinel, January 23, 2021

"Facing the New Reality of Labor in Health Care" (with Don Caruso MD) Keene Sentinel, Aug 22, 2021 also titled "Low on Labor" Manchester Union Leader, Aug 24, 2021 and Concord Monitor August 25, 2021

Pushed Down, Then Out, Bookbaby Press, 2021

"Tis the Season for Optimism and Hope for All," Keene Sentinel, December 20, 2021

"Teaching our kids to unleash the power of yet," Keene Sentinel, May 23, 2022

"Commentary: Ken Burns' documentary on youth mental health crisis is essential viewing" Seacoastonline, June 25, 2022, Commentary: Watch Ken Burns' documentary on youth mental illness June 27-28 (seacoastonline.com)

"Opinion: Mental Illness Stigma Needs to be Dismantled," Concord Monitor and NH Bulletin, Nov 6, 2022, <https://www.concordmonitor.com/My-Turn-Dismantle-the-stigma-around-mental-health-48680799> and <https://newhampshirebulletin.com/2022/11/07/stigma-around-mental-illness-needs-to-be-dismantled/>

"We need a new way to look at mental health." Keene Sentinel, Sept 21, 2023, https://www.sentinelsource.com/opinion/op-ed/guest-opinion-we-need-a-new-way-to-look-at-mental-health/article_3f90bc8d-d64b-53fc-8619-3376d9ab1b60.html and NH Bulletin, Sept 20, 2023, <https://newhampshirebulletin.com/2023/09/20/going-far-together-a-new-way-to-look-at-mental-health/>

"Something from the Synod? We'll See," Monadnock Ledger Transcript, Op Ed, Nov 7, 2023

AWARDS:

Named Administrator of the Year, October 1994, by the New Hampshire Alliance for the Mentally Ill.

PRESENTATIONS:

- "The Legacy of Clifford Beers." Presented June 12, 2009 at Centennial Conference, Mental Health America, Washington DC.
- "Thinking of a Change?" Implementing the new NH Medicaid rule in the mental health center, for the Bureau of Behavioral Health, March 27, 28, 2007

Philip F. Wyzik
Keene NH

- "Suicide Prevention: Friend raising, Fundraising" at US Psychiatric Rehabilitation Association 30th annual conference, Philadelphia PA, May 24, 2005
- "Teamwork in Residential Settings" for the Therapeutic Living Community, Norwich CT, April 2003, on behalf of the West Institute of the NH Dartmouth Psychiatric Research Center.
- "Vocational Rehabilitation System's Change" – two day personal consultation for Terros, 3118 E McDowell Rd, Phoenix, Arizona, April 2000
- "Recovery and Systems Thinking," Value Options, Phoenix AZ, July 28, 1999
- "CMHC Cultures that Work for Work," Following Your Dreams Conference, Nashua NH, May 21, 1999
- "IPS Implementation, Tools and Recovery," IPS Plus Project, Regional Research Institute, Portland, Oregon, May 14, 1999
- "Implementing IPS," Options for Southern Oregon, Grants Pass Oregon, May 13, 1999
- "Facilitating Recovery by Effectively Supporting Work," Value Options Best Practices Summit IV, Boston MA, Oct. 21-23, 1998
- "Health Care as a System: Case Management," Executive Directors, NH Division of Behavioral Health, Concord, NH, July 15, 1998
- "Implementing Individual Placement and Support: Obstacles and Solutions," Western Region Best Practice Conference, Colorado Health Network, Santa Fe NM, Dec. 4-5, 1997
- "Supported Employment as an Important Element in the Process of Recovering from Severe Mental Disorders," New England IPS Retreat, Newport RI, June 5, 1997
- "From Day Treatment to Vocational Services," New England IAPSRs Conference, June 1995
- "Work in the Community: Two Program Conversion Success Stories," Institute for Community Inclusion, Auburn, MA, October 1994

REFERENCES:

Neugeboren, J, Transforming Madness, William Morrow and Co, 1999, pgs 153-154, 157-159, 163, 164, 170

Personal references furnished upon request.

Christine Selmer

Director/Administrator

Objective To secure a position in the health care field where I can utilize my technical skills and clinical experience in nursing in order to provide quality, progressive care.

Experience 2005 - Present
Administrator/Director, Monadnock Adult Care Center, Jaffrey, NH
In charge of day-to-day operations, responsible for contract maintenance with State agencies/CACFP Program, review all data and generate reports to the State of NH Department of Transportation in compliance with state contract, meets regularly with New Hampshire Adult Day Services Association, budgeting, grant-seeking, program planning, personnel review and management, public relations, staff training, and all other responsibilities assigned to program management.

Key Skills	Marketing	Communication
	Project management	Problem-solving
	Budget planning	Client wellbeing
	Grant seeking/writing	Interaction with vendor agencies

Employment

2000 - Present
Administrator/Director, Monadnock Adult Care Center – Jaffrey, NH

1988 - 2000
Registered Nurse Harborside Healthcare - Peterborough, NH

1991 - 1997
Registered Nurse, Antrim Girls Selter – Antrim, NH

1984 - 1988
Registered Nurse, Monadnock Community Hospital, Peterborough, NH

1983 - 1984
Registered Nurse, Brockton Hospital, Brockton, MA

Education New England Baptist School of Nursing, Boston MA –
Honor Graduate

References Available upon request

Confidential Resume of
Gigi Pratt

To obtain a professional position which challenges my human resource, managerial, accounting and technical skills

8/09-present Monadnock Family Services Keene, NH

**Work
History**

10/12 – present Chief Financial Officer

- Controller position and CFO position was recently combined. In addition to the Controller responsibilities, I am now a member of the Sr Staff, work directly with the Board of Directors and under the direct supervision of the Chief Executive Officer.

8/09 – 10/12 Controller

- Manage & direct all accounting & support functions for three non-profit entities; supervise a staff of twenty-four; Departments include: Payroll; Accounts Payable, Accounts Receivable, Grants Management, Business/Facilities Management, & All Support functions in six locations
- Provide monthly financial statements to CFO; quarterly reports to the State; attend monthly Board Operations Committee meetings; present financials in the absence of the CFO
- Prepare annual fiscal budgets with the CFO for both the State Medicaid and Internal Operations
- Meet with Department Heads & Directors to review budgets & financials
- Coordinate and assist the Annual Independent Audit for all three non-profits; review and file 990
- Manage all agency grants including reporting & audits
- Manage organization cash flow & lines of credit; Property tax abatements, maintain agency corporate files & legal documents
- Co-lead implementation of new Electronic Medical Records system
- Assist CFO with banking relationships, grant presentations, facilities management, review agency contracts, corporate insurances; policy revisions, attend CFO CMHC quarterly meetings

4/01-8/09 Fenton Family Dealerships East Swanzey, NH

Human Resources Manager 1/08-current

- Coordinate employee benefits for all Fenton Family Dealerships — 170+ employees, including new employee orientations, health & dental insurances, STD & LTD, 401k, and more
- Provide backup support for payroll for 170 employees
- Review and revise employee handbook on a biannual basis, make recommended changes, review with attorney
- Screen applicants for fit with open positions; review profile testing with hiring managers; conduct orientations
- Complete biannual Safety Summary and chair company Safety Committee
- Chair the Monadnock United Way fundraiser — increased employee contributions by 100%
- Design and publish monthly employee newsletter to raise employee morale and inter-company communication
- Organize employee training, plan & put on company special events
- Provide Administrative Support to owner

Office Manager & Human Resource Manager 4/01 – 1/08

- Financial/Fiscal — Responsible for all accounting functions for Hyundai Dealership including timely reporting of monthly financial statements, title research, accounts payable, accounts receivable, etc.
- Office Management — Responsible for supervision of accounting personnel, maintaining equipment and office supplies, publishing flyers and mailers, etc.
- Human Resources — completed the above human resource responsibilities for 120 employees

8/06 - present GB Office Solutions, LLC Nelson, NH

Office Management Services/Grants Management/ Bookkeeping

- Provide full service bookkeeping service to several clients including retail, non-profit and individuals
- P/R, A/P, AIR, Grants management, Audit preparation and graphic arts design

1/01 - 8/06 Stonewall Farm, (a non.profit education center) Keene, NH

Business Manager

- Financial/Fiscal — Budgeting for six departments, financial reporting all General Ledger entries, account analysis & distribution of reports; responsible for all A/P & A/R; presentations to Board of Directors
- Personnel — payroll for 30+ employees, payroll taxes, 941/943 reporting, produced a personnel manual, manage health insurance enrollment and selection of carrier
- Data Management — oversee, manage, and programming of database system using FileMaker Pro for 1200+ members, donors & volunteers; monitor membership for renewal, bulk mailings
- Office Management — supervise 4 employees, equipment purchases/maintenance including computer systems, telephone systems, building maintenance; landlord for residents; coordinate facility rentals
- Gift Shop — make wholesale purchases and monitor sales of gift shop inventory

11/84-11/88 Eastern Mountain Sports Peterborough, NH

Accounting Department

- 2/1964-1/88 — Accounting Supervisor — supervised A/P clerks, prepared monthly journal entries, analysis of balance sheet accounts, monitored letter of credit activity, review sales/use & payroll taxes
- 9/85-2/86 — Accounting Clerk — bank reconciliations, AIR, analysis, NSF check collection, sales/use taxes
- 11/84-9/85 — Accounts Payable Clerk — processed vendor payments, verified inventory reports

Education

- Plymouth State College — MBA Graduate Certificate in "The Human Side of Enterprise" 5/08
- Franklin Pierce College — Bachelor of Science — major in Management, minor in Accounting, Graduated 5/91
- Mount Wachusett Community College — Associates of Science in Business Technology, Graduated 5/86
- Recent seminars: Human Resources Series; Avoiding Sexual Harassment in the Workplace; Dealing Effectively with Unacceptable Employee Behavior; Employment Law, Financial Reporting for Franchised Organizations, 1099 Laws;

Skill

- Experience with PC, Macintosh & Mainframe computer systems, QuickBooks, Microsoft Office, Word, Outlook, PowerPoint, Excel, WordPerfect, Reynolds & Reynolds Automotive Software, LWSI, and various other programs.
- Notary of Public; Justice of the Peace
- Red Cross CPR & First Aid Certified
- QuickBooks ProAdvisor

Other Interests

- Past involvement in: UNH Cooperative Extensions Advisory Council Member; 4-H Leader, Boy Scouts Leader & Committee member; Farm Bureau Board Member; Miracles in Motion Volunteer, Nelson Agricultural Commission; Hundred Nights Board Treasurer
- My family, farming and horse back riding

References

- Available Upon Request

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 Family Services

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Philip Wyzik	CEO	\$0.00	\$174,632.38
Christine Selmer	Program Manager	\$0.00	\$72,125.04
Gigi Pratt CFO	CFO	\$0.00	\$128,400.74
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00

Subject: Adult Day Program Services RFA-2024-DLTSS-02-ADULT-04

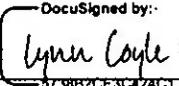
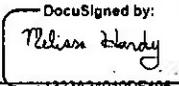
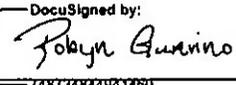
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center		1.4 Contractor Address 987 East Main Street Center Conway, NH, 03813	
1.5 Contractor Phone Number (603)356-4980	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$250,920
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: 6/4/2024		1.12 Name and Title of Contractor Signatory Lynn Coyle Director/Administrator	
1.13 State Agency Signature DocuSigned by:  Date: 6/4/2024		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.

Contractor Initials UC
Date 6/4/2024

New Hampshire Department of Health and Human Services
Adult Day Program 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 ("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 five (5) 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 9, Termination, is amended to read as follows:

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 The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and

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number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

- 1.4. 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.
- 1.5. Paragraph 14, Insurance, is amended by adding subparagraph 14.1.3 as follows:
 - 14.1.3. automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Adult Day Program services for individuals who reside in independent living settings and who meet the eligibility criteria under:
 - 1.1.1. Title III of the Older Americans Act of 1965, as amended through P.L. 114-144, enacted on April 19, 2016 and NH Administrative Rule He E 502: Individuals who are age 60 and older and with the most economic or social need; or
 - 1.1.2. Title XX of the Social Security Act and NH Administrative Rule He E 501: Individuals who are age 60 and older or ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirement for receiving services.
- 1.2. The Contractor must ensure individuals served:
 - 1.2.1. Are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs.
 - 1.2.2. Are not eligible for other New Hampshire Medicaid services.
 - 1.2.3. Are not receiving the same or similar services through the Veterans' Administration.
- 1.3. The Contractor must ensure services are available and provided in Carroll and Coos counties.
- 1.4. The Contractor must be licensed and maintain licensure as an Adult Day Program in accordance with RSA 151:2 I (f) and as governed by NH Administrative Rule He-P 818, Adult Day Programs.
- 1.5. The Contractor must provide services and administration of the program in accordance with all applicable federal and state laws and regulations, NH Administrative Rules He-E 501, He-E 502, and He-P 818, and policies adopted by the Department currently in effect, and as they may be adopted or amended during the contract period.
- 1.6. The Contractor must provide Adult Day Program services at specified locations, days, and hours, subject to change upon Department approval.
- 1.7. The Contractor must provide services to individuals in a supervised setting for fewer than twelve (12) hours a day, based on an individual's needs, which may include, but are not limited to:
 - 1.7.1. Assistance with activities of daily living.
 - 1.7.2. Nursing care and rehabilitation services.
 - 1.7.3. Recreational, social, cognitive and physical stimulation activities.

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

- 1.7.4. Monitoring of the individual's condition.
- 1.7.5. Counseling, as appropriate, on nutrition, hygiene or other related matters.
- 1.7.6. Referrals to other services and resources as necessary.
- 1.7.7. Assistance and support to caregiving families.
- 1.8. The Contractor must provide services to individuals who apply or are referred by:
 - 1.8.1. The Department's Adult Protection Program;
 - 1.8.2. Direct application to the Contractor for services; or
 - 1.8.3. NH ServiceLink Resource Centers and other community agencies.
- 1.9. The Contractor must conduct an expedited intake for individuals referred by the Adult Protection Program in accordance with NH Administrative Rules He-E 501 and 502, which must include, but is not limited to:
 - 1.9.1. Waiving application, determination and redetermination requirements, as allowed in He-E 501.27.
 - 1.9.2. Utilizing information provided by Adult Protective Program staff to provide appropriate services.
 - 1.9.3. Reporting suspected abuse, neglect, self-neglect and/or exploitation of incapacitated adults as required by RSA 161-F: 46 of the Adult Protection law.
 - 1.9.4. Making a good-faith effort to ensure the provision of services.
 - 1.9.5. Informing the referring Adult Protective Program staff of any changes to the referred individual's situation, or other concerns.
- 1.10. The Contractor must determine eligibility for services, and complete an intake and an application for services for individuals who apply directly to the Contractor, in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.11. The Contractor must provide written notice of eligibility to each individual who applies to the Contractor for services no later than forty-five (45) days from the date eligibility was determined, which must include, but is not limited to:
 - 1.11.1. Services to be provided including frequency; and
 - 1.11.2. Beginning and end dates for the period of eligibility; or
 - 1.11.3. If the individual is determined to not be eligible for services, the notice shall include:
 - 1.11.3.1. The reason(s) for the denial;

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- 1.11.3.2. A statement regarding the right of the individual or his or her authorized representative to request an informal resolution or appeal of the eligibility determination decision; and
- 1.11.3.3. Contact information for requesting an administrative hearing, as described in NH Administrative Rule He-E 501.11.
- 1.12. The Contractor must use the Department's Form 3000 application when determining eligibility pursuant to NH Administrative Rule He-E 501.
- 1.13. The Contractor must submit its policies and procedures for client eligibility determination and redetermination to the Department for review and approval, within 30 days of the start of each State Fiscal Year of the contract.
- 1.14. The Contractor must terminate services when:
 - 1.14.1. The individual or his or her authorized representative requests that the services be terminated.
 - 1.14.2. The individual no longer meets the eligibility requirements for services.
 - 1.14.3. The individual did not reapply for services as required by program rules.
 - 1.14.4. The individual has been admitted to a nursing home or residential care facility.
- 1.15. The Contractor must submit a completed Form 3502 "Contract Service Authorization-New Authorization," in accordance with NH Administrative Rule He-E 501.15, for each client who has been determined eligible to receive services. More than one service may be included on a Form 3502. The completed Form 3502 shall be submitted to:

NH Department of Health and Human Services
Division of Long Term Support and Services
BEAS Bureau of Data Management
129 Pleasant Street
Concord, NH 03301
- 1.16. The Contractor must assess the individual's needs and develop written service plans, maintain written progress notes, and monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.17. The Contractor must incorporate the following Guiding Principles for Person-Centered Planning Philosophy into its functions, policies, and staff-client interactions when providing services:
 - 1.17.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
 - 1.17.2. Individual's wishes, values, and beliefs are considered and respected.

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- 1.17.3. Individual is listened to; needs and concerns are addressed.
- 1.17.4. Individual receives the information needed to make informed decisions.
- 1.17.5. Planning is responsive to the individual and preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 1.17.6. Services are designed, scheduled, and delivered to best meet the needs and preferences of the individual.
- 1.17.7. Individual rights are affirmed and protected.
- 1.17.8. Individuals are protected from exploitation, abuse, and neglect.
- 1.17.9. The service system is accessible, responsive, and accountable to the individual.
- 1.17.10. The system is committed to excellence and quality improvement.
- 1.18. The Contractor must maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients identified in this contract.
- 1.19. The Contractor must develop a staffing contingency plan and submit its written Staffing Contingency Plan to the Department within thirty days of the contract Effective Date. The plan must include but not be limited to:
 - 1.19.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the contract period.
 - 1.19.2. A description of how additional staff resources will be allocated to support contract services in the event of inability to meet any performance standard.
 - 1.19.3. A description of time frames necessary for obtaining staff replacements.
 - 1.19.4. An explanation of the Contractor's plan to provide, in a timely manner, staff replacements and additions with comparable experience and training.
 - 1.19.5. A description of the method for training new staff members performing contract services.
- 1.20. The Contractor must verify each staff member and each volunteer receives appropriate orientation and training, and has the required education, and experience to fulfill the responsibilities of their respective position, and shall maintain all relevant documents, including, but not limited to:
 - 1.20.1. Up-to-date personnel records.
 - 1.20.2. Training records.
 - 1.20.3. Licenses.

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1.20.4. Certifications.

- 1.21. The Contractor must maintain a system for tracking, resolving, and reporting client complaints about services, processes, procedures, and staff, deliver to the Department, at the Department's request, a written record of any and all complaints, which must include, but is not limited to:
 - 1.21.1. Individual's name, unless the complaint was submitted anonymously.
 - 1.21.2. Type of service.
 - 1.21.3. Date of complaint.
 - 1.21.4. A description of the complaint.
 - 1.21.5. Resolution of complaint.
- 1.22. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.22.1. A criminal background check, at the Contractor's expense, in compliance with the requirements of NH Administrative Rule He-P 818, Adult Day Programs, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.22.2. 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;
- 1.23. The Contractor must not commence delivery of services prior to the receipt by the Department of documentation required in Subsections in 1.15. and 1.22., above.
- 1.24. The Contractor must develop a survey, to be approved by the Department, and conduct a survey of individuals receiving services, via telephone, mail, e-mail, or face-to-face.
- 1.25. The Contractor must maintain a wait list in accordance with NH Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 1.26. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.27. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.28. The Contractor may be required to facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department.

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Department, that may include, but are not limited to:

- 1.28.1. Eligibility determination reviews.
- 1.28.2. Care planning reviews.
- 1.29. The Contractor may be required to ensure staff participate in annual training as provided by the Department.
- 1.30. Reporting
 - 1.30.1. The Contractor must submit quarterly reports which include, but are not limited to:
 - 1.30.1.1. Total expenses.
 - 1.30.1.2. Revenue.
 - 1.30.1.3. Actual Service Units served, sorted by funding source.
 - 1.30.1.4. Number of unduplicated clients served, sorted by funding source.
 - 1.30.1.5. Number of clients served under Title III and number of clients served under Title XX with funds not provided by the Department.
 - 1.30.1.6. Unmet need/waiting list.
 - 1.30.1.7. Length of time clients are on a waiting list.
 - 1.30.1.8. A narrative description of activities during the previous quarter, which must include, but is not limited to:
 - 1.30.1.8.1. Quality improvement activities, initiated in response to any complaint received.
 - 1.30.1.8.2. An explanation for each instance in which an individual did not receive planned services.
 - 1.30.2. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
 - 1.30.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.30.3.1. Eligibility:
 - 1.30.3.1.1. The number of applications and service requests received.
 - 1.30.3.1.2. The number and percent of applicants found eligible for each service.

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- 1.30.3.1.3. The number and percent of applicants found ineligible for each service.
 - 1.30.3.1.4. The number and percent of individual plans of care in which the plan contains evidence of person-centered planning.
 - 1.30.3.1.5. The number and percent of individuals who have experienced a safety-related incident or accident, which occurs during times of face-to-face contact.
 - 1.30.3.1.6. The number and percent of individuals for whom a report to Adult Protective Services was made.
 - 1.30.3.2. Service Delivery:
 - 1.30.3.2.1. The number of open cases at the end of each reporting period.
 - 1.30.3.2.2. The number and percentage of days that individuals did not receive a planned service(s) due to the service(s) not being available due to inadequate staffing or other related provider issue or due to lack of transportation, etc.
 - 1.30.3.2.3. The number and percent of individuals completing the survey described in Section 1.23. above.
 - 1.30.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
 - 1.31. Confidential Data
 - 1.31.1. 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.
 - 1.31.2. 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.
 - 1.32. Privacy Impact Assessment

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- 1.32.1. 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:
- 1.32.1.1. How PII is gathered and stored;
 - 1.32.1.2. Who will have access to PII;
 - 1.32.1.3. How PII will be used in the system;
 - 1.32.1.4. How individual consent will be achieved and revoked; and
 - 1.32.1.5. Privacy practices.
- 1.32.2. 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.
- 1.33. Department Owned Systems and Network Usage
- 1.33.1. 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 access the Department network in the fulfillment of this Agreement must:
- 1.33.1.1. 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;
 - 1.33.1.2. 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;
 - 1.33.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.33.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being

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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;

- 1.33.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.33.1.6. 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.
- 1.33.1.7. 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.

1.34. Contract End-of-Life Transition Services

1.34.1. General Requirements

- 1.34.1.1. 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.
- 1.34.1.2. 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



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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.

- 1.34.1.3. 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.
- 1.34.1.4. 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.
- 1.34.1.5. 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.
- 1.34.1.6. 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.

1.34.2. Completion of Transition Services

- 1.34.2.1. 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.
- 1.34.2.2. 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

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Requirements Exhibit.

1.34.3. Disagreement over Transition Services Results

1.34.3.1. 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.

1.35. Website and Social Media

1.35.1. 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.

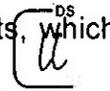
1.35.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. 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.

1.35.3. State of New Hampshire's Website Copyright

1.35.3.1. 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.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D Federal Requirements, which



**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

are attached hereto and incorporated by reference herein.

- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. 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.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. The Contractor must submit:

3.2.1.1. 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.

3.2.1.2. 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-vendors>); and

3.2.1.3. 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

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

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-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. 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

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

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. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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.
- 4.3. 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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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 55.00% Federal Funds:
 - 1.1.1. 25.00% OAA-Title III-Supportive Services, as awarded on August 30, 2023, by the United States Department of Health and Human Services, Administration for Community Living, ALN 93.044, FAIN 2301NHOASS.
 - 1.1.2. 30.00% Social Services Block Grant, as awarded on October 1, 2023, by the United States Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
 - 1.2. 45.00% 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 for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit C-1, Rate Sheet through Exhibit C-2, Rate Sheet.
 - 4.3. In lieu of electronic billing, all invoices may be assigned an electronic signature and emailed to DMUoptions@dhhs.nh.gov, or invoices may be mailed to:

DMU Options Unit
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.

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT C

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.
 - 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, Rate Sheet

Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center - Carroll

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

Exhibit C-2, Rate Sheet

Betty C. Ketchum Foundation d/b/a Mount Washington Valley Adult Day Center - Coos

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	300	\$85.00	\$ 25,500.00
Title XX	Per Day/Per Person	300	\$85.00	\$ 25,500.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

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.
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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/ocr/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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Exhibit D
Federal Requirements

Contractor's Initials 
Date 6/4/2024

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

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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Federal Requirements

Contractor's Initials
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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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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: WDCRK5DSX6Q1
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: Mount Washington Valley Adult Day Center

6/4/2024
Date: _____

DocuSigned by:

 Name: Lynn Coyle
 Title: Director/Administrator

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Contractor's Initials 
 Date 6/4/2024

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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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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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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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/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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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



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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~~

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
Page 2 of 5

V 2.0

Contractor Initials

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6/4/2024

Date



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 PHI^{OS} in

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6/4/2024

Date



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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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Contractor Initials used,
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Date 6/4/2024



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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

Mount Washington valley Adult Day Center

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1322A24040DF406

DocuSigned by: Lynn Coyle 673893CE9C424C1

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Lynn Coyle

Name of Authorized Representative

Name of Authorized Representative

Director, DLTSS

Director/Administrator

Title of Authorized Representative

Title of Authorized Representative

6/4/2024

6/4/2024

Date

Date

Exhibit F

Contractor Initials [Signature]

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 BETTY C. KETCHUM FOUNDATION is a New Hampshire Trade Name registered to transact business in New Hampshire on April 20, 2022. 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: 899291

Certificate Number: 0006325092



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of September A.D. 2023.

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 MWV ADULT DAY CENTER is a New Hampshire Trade Name registered to transact business in New Hampshire on February 27, 2019. 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: 813733

Certificate Number: 0006554168



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 25th day of January A.D. 2024.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

1. Norman Cloutier, 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 The Betty C Ketchum Fdn dba Mount Washington Valley Adult Day Center
(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, 2022 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lynn Coyle, Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Betty C Ketchum Foundation dba Mt Washington Valley ADC 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: 6-3-24

[Signature]
Signature of Elected Officer
Name: President
Title: Norman Cloutier

History

The Betty C. Ketchum Foundation was formed in February 2018 following a comprehensive 2-year exploratory and feasibility study for the creation of The Mount Washington Valley Adult Day Center. The Foundation was named in memory of Betty Ketchum who spent her final years as a resident of Merriman House, part of Memorial Hospital, in North Conway, New Hampshire. Betty passed away following several years of dementia related illness.

The Foundation funded the acquisition of land and the subsequent construction of a 14,000 square-foot purpose-built facility in Center Conway, N.H. The facility was completed in July of 2019 and includes numerous features that were identified as best practices from a nationwide review of award-winning Adult Day Centers throughout the US.

To ensure excellent care and support of the targeted community, the Foundation collaborated with leadership at Memorial Hospital for program development and initial operations. The MWVADC opened in September 2019 and operated until March of 2020 when it was closed due to the COVID-19 pandemic in compliance with NH state orders. The Center reopened under strict occupancy and safety restrictions in July 2020 after retaining all staff. Programs and activities were adjusted from pre-COVID levels to comply with DHHS restrictions.

The Center continues to expand its programs and attendance as restrictions are relaxed.

Mission and Beliefs

To provide exceptional compassionate care and companionship to older adults with degenerative conditions or dementia challenges and to provide their family and caregivers confident respite.

We believe that every older adult should have the opportunity to age with dignity and respect regardless of their physical or mental decline. We believe that the losses and discomfort of aging can be balanced with small moments of joy, that joy can be found in compassionate care, a friendly touch, a smiling face that understands.

We believe that we can provide a sense of purpose for our guests, giving them motivation in the morning to get up and join others for a day of activities that satisfy physical, emotional, and social needs. We believe that caregivers deserve a respite from the 24/7 burden of caring for a loved one and deserve support from knowledgeable and caring staff.

We believe there is honor and satisfaction in caring for the needs of our guests, that bringing moments of joy to their lives and earning the confidence of their families is our greatest reward.

Betty C. Ketchum Foundation

Budget vs. Actuals: ADC 2023 - FY23 P&L

December 2023

	TOTAL	
	ACTUAL	BUDGET
Revenue		
40000 Client Income		
40010 Attendance Fees		
40011 Attendance- Private Pay	14,845.00	33,860.00
40012 Attendance- VA	6,529.00	7,255.00
40013 Attendance- NH Medicaid	6,025.50	7,255.00
Total 40010 Attendance Fees	27,399.50	48,370.00
40020 Transportation Fees		4,500.00
40021 Transportation - VA	458.92	
40022 Transportation - Private Payer	1,424.00	
40023 Transportation - NH Medicaid	1,090.98	
Total 40020 Transportation Fees	2,973.90	4,500.00
40100 Salon Service		
40110 Hair Care	321.00	116.00
40120 Bathing	750.00	725.00
40130 Mani/Pedicure		23.20
Total 40100 Salon Service	1,071.00	864.20
40150 Family Relief Fund		
40151 Family Relief Attendance	2,310.00	
40152 Family Relief Transportation	2,032.00	
40160 Attendance - Title 3B	450.00	
40161 Attendance - (DCC) Maine Health Dementia Grant	2,806.00	
40162 Attendance - Title XX	1,725.00	
Total 40150 Family Relief Fund	9,323.00	
Total 40000 Client Income	40,767.40	53,734.20
40140 Program Reimbursement	0.00	
40210 Solar Renewable Energy Credits		281.63
Total Revenue	\$40,767.40	\$54,015.83
GROSS PROFIT	\$40,767.40	\$54,015.83
Expenditures		
50000 Salaries & Wages	55,979.18	56,730.00
50100 Payroll-All Benefits		
50110 Payroll- Employee Health & Dental Payable	12,120.92	7,410.05
50120 Payroll- Workers' Comp Insurance		0.00
50130 Payroll- Employer Taxes	4,252.68	4,554.00
Total 50100 Payroll-All Benefits	16,373.60	11,964.05
50200 Client Contract Service		
50210 Activity Providers	1,430.00	750.00
50215 Program Supplies	105.27	250.00
50220 Salon Service	204.00	66.00
Total 50200 Client Contract Service	1,739.27	1,066.00
50300 Vehicle Expense	7,017.45	518.42

	TOTAL	
	ACTUAL	BUDGET
50410 Nutritional- Food	1,328.83	2,900.00
50420 Nutritional- Supplies	16.91	283.37
50500 Facility Costs		
50510 Utilities		
50511.1. Utilities - Electric	2,613.90	2,745.00
50512 Utilities - Propane/Oil		1,538.00
Total 50510 Utilities	2,613.90	4,283.00
50525 Facility - Outside Vendor Services	55.00	625.00
50535 Facility - Custodial Services and Supplies	541.48	1,450.00
50540 Building- Repair & Maintenance	2,726.32	875.00
50545 Facility- Grounds, Mowing & Plowing	1,246.00	925.00
Total 50500 Facility Costs	7,182.70	8,158.00
60000 Office/General Administrative Expenses		
60010 Information Technology	2,146.22	1,200.00
60020 Admin /Office Supplies	2.55	250.00
60030 Insurance	2,224.25	1,815.00
60040 Subscriptions /Memberships/Fees	75.00	83.37
60050 Travel & Training		67.00
60060 Accounting & Payroll	124.00	333.37
60070 Legal & Professional Services	573.94	417.00
Total 60000 Office/General Administrative Expenses	5,145.96	4,165.74
60100 Advertising /Fundraising		
60110 Advertising & Marketing	774.00	364.62
60120 Development & Fundraising Expenses		558.37
Total 60100 Advertising /Fundraising	774.00	922.99
65000 Depreciation		
65100 Building	17,092.00	17,092.00
65200 Furniture & Fixtures	2,899.50	2,900.00
65300 Vehicles	831.50	832.00
65400 Equipment	0.00	
65450 I.T. Equipement	166.67	167.00
Total 65400 Equipment	166.67	167.00
Total 65000 Depreciation	20,989.67	20,991.00
69000 PayPal Fees	28.64	
Total Expenditures	\$116,576.21	\$107,699.57
NET OPERATING REVENUE	\$ -75,808.81	\$ -53,683.74
Other Revenue		
70000 Other Revenue		
70001 Unrestricted Donations/Gifts	15,325.72	15,000.00
70002 Restricted Donations/Gifts	1,650.00	
70003 Unrestricted Grants	9,500.00	
70004 Restricted Grants	5,000.00	
Total 70000 Other Revenue	31,475.72	15,000.00
Total Other Revenue	\$31,475.72	\$15,000.00
NET OTHER REVENUE	\$31,475.72	\$15,000.00
NET REVENUE	\$ -44,333.09	\$ -38,683.74



Mount Washington Valley
Adult Day Center

Betty C. Ketchum Foundation

Board Of Trustees

Norman Cloutier (President)

Term expires April 2024

Susan Staples Smith (Secretary)

Term expires April 2026

Barbara Harmon (Treasurer)

Term expires April 2025

Wayne Grenier

Term expires April 2025

Sohaib Siddiqui, MD

Term expires April 2025

Holly Summers

Term expires April 2024

Stephen L Woodcock

Term expires April 2026

All trustees serve as volunteers and receive no compensation for their time or services.

Lynn Coyle, MM, MMT, MT-BC

Lcoyle@mwwadulthoodcenter.org

(603)356-4980

Passionate and driven administrator with over 25 years of experience, who has increased efficiency and standards of care in a multi-disciplinary team.

Work Experience

Mount Washington Valley Adult Day Center

Center Conway, NH

July 2021 – present

Director/Administrator

- Direction and oversight of all operations of the facility
- Finance: Payroll and financial sustainability; develop yearly budget
- Human Resources: Develop and maintain job descriptions, roles, and responsibilities; complete performance appraisal reviews for all care team staff; work with Board of Trustees regarding pay grades and on-boarding process; develop and implement department specific orientation program; determine annual competencies and develop strategy to ensure completion; employee benefit related oversight
- Therapeutic programming: Develop comprehensive programs designed to maximize quality of life by building on strengths of participants, compensating for deficits, and promoting well-being, pleasure, and joy; work collaboratively with Program Manager to ensure programs are integrated
- Development: Work collaboratively with Community Relations and Board of Trustees for grant writing and fundraising initiatives
- Responsible for policies and procedures for center operations; oversight of the electronic medical record
- Develop supportive programs and strategies to provide caregiver support and respite
- Develop and maintain strong outreach efforts designed to inform, stimulate interest and enthusiasm in center and generate referrals
- Represent Organization with government and private agencies
- Responsible to ensure all required reporting completed and submitted; notify agencies of all reportable incidents as required by regulations
- Liaison with the Board of Trustees; participate in internal strategic planning activities

Matheny Medical & Educational Center
September 2000 – July 2021
Director of Music Therapy
Music Therapy Internship Director

Peapack, NJ

- Supervision and management of personnel, ensuring proper staffing and delivery of services, staff training and development, hiring and dismissal of staff, and performance reviews
- Facilitation of monthly and annual client IEP and IHP meetings, including preparation review and post-meeting follow up
- Develop and monitor policies and procedures to adhere to standards of regulatory agencies, including the Department of Health, the Division of Developmental Disabilities, The Joint Commission, Centers for Medicare & Medicaid Services and Middle States
- Secured funding for music therapy services through DDD, increased program by 200% and transitioned funding for DDD supports program
- Departmental and facility-wide program development
- Development of quality improvement initiatives
- Presentations and collaborations with the Board of Trustees and auxiliary organizations
- Augmented outreach initiatives including special events and community outings
- Facility-wide trainings, in-services and presentations
- Collaborate with development department for substantial fundraising, awarded several grants
- Develop and maintain yearly budget
- Incident investigation
- Participate in relevant research

Montclair State University – Department of Music Therapy
January 2008-June 2021
Adjunct Faculty/Visiting Specialist

Upper Montclair, NJ

- Teach Music Therapy students clinical skills in conjunction with the Music Therapy Practicum with Children
- Develop curriculum to support professional progress and educational needs
- Provide clinical supervision for Music Therapy students, including on-site observations and feedback

Montclair State University – Preparatory Center for the Arts
September 2002-June 2004
Music Therapist

Upper Montclair, NJ

Children's Center for Therapy & Learning
October 1998-September 2000
Music Therapist

Cedar Knolls, NJ

Montgomery Academy
September 1999-September 2000
Music Therapist

Gladstone, NJ

Matheny School & Hospital
January 1996-September 1998
Senior Music Therapist

Peapack, NJ

Education and Qualifications

Illinois State University
Master of Music, Music Therapy

Normal, IL
December 1998

Illinois State University
Master of Music, Harp Performance

Normal, IL
December 1994

University of Illinois at Urbana-Champaign
Bachelor of Music, Harp Performance

Urbana, IL
May 1992

Conference Presentations

Mid-Atlantic Regional Music Therapy Conference, Spring 1998

ASAH Conference, November 2002

Mid-Atlantic Regional Music Therapy Conference, Spring 2007

19th Annual Governor's Conference on Recreation for Individuals with Disabilities, May 2008

Elizabeth Seton Pediatric Center, New York, NY, February 2011

Additional Information

Treasurer, New Jersey Association of Music Therapy
April 2000-April 2004

Member, New Jersey Task Force on Occupational Regulation
October 2004-March 2007, October 2012-July 2021

Service Award, Mid-Atlantic Region of the American Music Therapy Association
June 2021

DEBRA S. MEADER

Professional Summary

Motivated, compassionate, dependable and a team player throughout career. Has Excellent interpersonal and verbal communication skills with clients as well as other professionals. Has Masters Degree in Counseling and Bachelors in Social Work and more than twenty five years in working with people in a variety of different circumstances including but not exclusively geriatric population, domestic violence, child abuse/neglect, financial instability and mental health issues. Balanced empathy & compassion as well as setting limits, empowering clients and guiding individuals to meet their goals. Computer skills are excellent including Microsoft Word, Excel & various databases. Confidentiality has been held as high standard throughout career.

Professional Experience

MWV Adult Day Center September 2021 - Present

Program Manager responsible for coordinating, planning, developing and implementing a program of person-centered therapeutic recreation and socialization for the participants in the program. Ensuring there is a varied program that focuses on enhancing quality of life and building on strengths and interests of the participants. Responsible for Care Plan meetings. Oversees the volunteer program. Organizes the OMA (Opening Minds through the Arts) program which includes facilitators and volunteers. Teepa Snow Consultant training completed. Facilitator of weekly Caregiver Support group.

White Mountain Community Health Center August 2017- August 2021

Family Support Coordinator for the Partners in Health Program for Carroll County. Working with families who have a child with a chronic health condition. Provides support, information and resources to families to reduce their stress and help them meet the challenges of their child's chronic health condition.

Conway Police Department January 2015 – August 2017

Dispatcher position for law enforcement agency, as well as for Fire & Medical. Maintained familiarity with standard operating procedures, department policies, and state laws. Dealt with sensitive information in a discreet and professional manner by maintaining confidentiality.

- ❖ Work varying shifts to cover 24/7
- ❖ Dispatch, coordinate and monitor all emergency response activity
- ❖ Multi-tasking, prioritization and remaining calm to those in crisis

Community Action Program of Strafford County March 2013- January 2015

Managed home-based family services. Supervised 10-12 direct staff and assumed responsibility for the Family Services portion of services provided to over 200 children and their families enrolled in Head Start program & home-based family services. Integral member of Management Team providing a comprehensive program including health, mental health and education of the children and families in programs

White Mountain Community Health Center January 2001 - March 2013

Worked in variety of capacities working directly with families or child care providers, providing support & resources from the community, education and counseling and overseeing of financial budget and contracts of different programs.

Page 2

Casey Family Services August 2002- Dec 2009

Provide licensed therapeutic foster care to children ages 11-17. Provided both short term respite for several children and long term placements for two children in our home. Received extensive training in working with challenging children in foster care system.

Lakes Region Community Services Feb 1990- Dec 2000

Progressed through a series of promotions, culminating in responsibility for the coordination of an Early Intervention Program (birth-3) and Family Aide program serving approximately 150 families per year. Supervised staff including Physical Therapist, Occupational Therapist, Speech Therapist, Early Childhood Educator, Family Support Resource Coordinator and several Family Aides. Develop and maintain community alliances with other community agencies and youth-service programs.

- ❖ Served on several community and interagency committees and workgroups.
- ❖ Worked closely and collaborated with NH Division of Children Youth & Family staff as well as several other community agencies involved with families.

Familystrength May 1988-December 1989

Family Counselor provided home-based family, couple and individual counseling to families with children at risk of out-of-home placement;

- ❖ Taught communication and parenting skills as well as maintained supportive role to families,
- ❖ Provided 24-hour continual crisis coverage; coordinated with schools, probation and DCYF as well as extensive community networking on behalf of families.

Education

1991 UNIVERSITY OF NEW HAMPSHIRE, Durham, NH
M.Ed Masters in Education in Guidance and Counseling

1988 WHEELOCK COLLEGE, Boston, MA
B.S.W. Bachelors in Social Work

Community and Professional Service

President of MWV Eagles Basketball Club & member of Kennett Football Boosters
Member of the Friends of Families Coalition
Advisory Committee for Little Eagles Program at Kennett
VP & President of Madison Parent Teacher Organization
Member of Advisory Board of Madison Mustang Academy
Treasurer & President for Madison Preschool Board
Board President- Families Matter in Carroll County

Victorya Gavett

Business Manager

Education

Associate Degree- Accounting
Kaplan University- Portland, ME
May 2011 – October 2013

Diploma
Massabesic High School-
Waterboro, ME
September 2001- May 2005

Key Skills

Customer Service
Bookkeeping
Account Payable
Accounts Receivable
Problem-solving

Experience

JANUARY 2024 - PRESENT

Business Manager | Mount Washington Valley Adult Day Center – Center Conway, NH

- Responsible for all accounting & office operations: A/R, A/P, vendor contracts, bank deposits, reconciliations
- Private billing, Medicaid, VA, Title III B, Title XX and various insurance reimbursement programs
- Oversight of Kitchen & Facility: food, transportation, outside maintenance & contractors
- Have both operational and administrative tasks.
- Primary contact for all vendor relationships & compliance with all safety & security requirements
- Works with Director and guest support staff to ensure that the needs of the guest and operation are met.
- Resolves any problems that may arise quickly and efficiently.
- Proficient with QuickBooks, Microsoft office suite and Adobe systems

DECEMBER 2020 – OCTOBER 2023

Closer II | Guild Mortgage Company – South Portland, ME

- Follow TRID guidelines.
- Work with Title agents and loan team to get the CD out in a timely manner while following TRID guidelines.
- Prepare closing documents to send to closing/title agent at least 1 day prior to closing date.
- Process files for ME, NH, MA, CT, FL, VA, RI, VT
- Knowledge of 203K's, Homestyle, VA, FHA, USDA, Conventional, Refinances, Arms, Jumbo's and Jumbo Arms
- Process COC's on CD when needed.
- Ensure there are few post-closing errors.

SEPTEMBER 2018 – DECEMBER 2020

Personal Banker | Norway Savings Bank – Bridgton, ME

- Open accounts personal and business
- Process personal and home equity loans.
- Run a teller drawer and balance the branch.
- Assist MLO with acquiring documentation, calling borrowers, making sure documentation is correct and filled out properly.
- Assist customers with needs.
- Resolve issues that arise.
- Branch mentor

- Supervisor when needed.
- Provide overrides for cash and transactions.
- Help train team members.
- Run monthly sales meeting.
- Promote sales contests to inspire the team.

MAY 2016 – SEPTEMBER 2018

Closer | Residential Mortgage Services, Inc. – South Portland, ME

- This is now Guild Mortgage, merged in 2022.

JULY 2012 – MAY 2016

Deposit Operations Specialist | Gorham Savings Bank – Gorham/Windham, ME

- Promoted to position Nov 2015
- Responsible for all legal processes (levy, subpoena, summons, etc.)
- Cross trained to check all maintenance done, check all accounts opened.
- Process all ICS, CDARS and DDM account set ups, transfers and close outs.
- Created procedures and updated current procedures.
- Do research when requested by branches or other departments.
- Member of the Service Enhancement Team
- Nominated for Gorham's Greatest in 2015

Personal Banker II

- Responsible for vault and to make sure branch doesn't go over limit.
- Promoted from Personal Banker I to Personal Banker II (customer service) July 2013
- Run teller drawer when needed and help customers in a timely manner while making sure that their needs are being met and filled to their expectations.
- Make the schedule, security reports, testing alarms, training to be manager, surprise audits, create sale blitzes.
- Took in loan applications, processed and closed loans for personal, RV, auto, Home Equity, boat, overdraft line of credit and collateral.
- Contacted customers for info to help close or process loans and typed up loan closing docs.
- Top referrer for Windham Branch FYE 2015

JANUARY 2011 – AUGUST 2012

Shift Supervisor | Friendly's Ice Cream – Windham, ME

- Manage crew of 4-20 people, worked on the schedule and helped with interviews.
- Responsible for \$15,000+ in inventory, making the inventory orders and organizing storage when inventory came in.
- Make sure guests leave happy and solve any issues they may have while in the restaurant.

APRIL 2005 – DECEMBER 2010

Cashier | Lakeside Market- East Waterboro, ME

- Manage customers' orders so that they are filled in a timely fashion.
- Prepared food in the kitchen and made sure food was prepared correctly and up to standards.
- Took alcohol seller training.
- Handled customer issues and made sure they were happy with the service they received.

Certifications & Licenses

Certified Notary Public- State of Maine

NMLS- expired

Groups & Non-profit Organizations

Member of Daughters of the Nie

Supporter of Shriner's and Shriner's Hospital for Children

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: Betty C Ketchum Fdn dba Mount Washington Valley Adult Day Center

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Lynn Coyle	Director/Administrator	\$0.00	\$73,340.00
Debra Meader	Program Manager	\$0.00	\$49,080.00
Victorya Gavett	Office Manager	\$0.00	\$49,080.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00

Subject: Adult Day Program Services RFA-2024-DLTSS-02-ADULT-05

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 New Hampshire Adult Day Care LLC		1.4 Contractor Address 11 Kimball Drive Hooksett, NH, 03106	
1.5 Contractor Phone Number (603)261-0718	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2026	1.8 Price Limitation \$548,250.
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: <i>Dhan Timsina</i> Date: 6/4/2024		1.12 Name and Title of Contractor Signatory Dhan Timsina CEO	
1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> Date: 6/4/2024		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: <i>Robyn Guarnino</i> On: 6/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials *DT*
Date 6/4/2024

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}
Date 6/4/2024

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 DS
DT
Date 6/4/2024

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}
Date 6/4/2024
DT

New Hampshire Department of Health and Human Services
Adult Day Program 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 ("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 five (5) 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 9, Termination, is amended to read as follows:

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 The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and

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**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT A

number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

- 1.4. 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.
- 1.5. Paragraph 14, Insurance, is amended by adding subparagraph 14.1.3 as follows:
 - 14.1.3. automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Adult Day Program services for individuals who reside in independent living settings and who meet the eligibility criteria under:
 - 1.1.1. Title III of the Older Americans Act of 1965, as amended through P.L. 114-144, enacted on April 19, 2016 and NH Administrative Rule He E 502: Individuals who are age 60 and older and with the most economic or social need; or
 - 1.1.2. Title XX of the Social Security Act and NH Administrative Rule He E 501: Individuals who are age 60 and older or ages 18-59 who have a chronic illness or disability and a monthly income that does not exceed the current eligibility requirement for receiving services.
- 1.2. The Contractor must ensure individuals served:
 - 1.2.1. Are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs.
 - 1.2.2. Are not eligible for other New Hampshire Medicaid services.
 - 1.2.3. Are not receiving the same or similar services through the Veterans' Administration.
- 1.3. The Contractor must ensure services are available and provided in Belknap, Hillsborough, Merrimack and Rockingham counties.
- 1.4. The Contractor must be licensed and maintain licensure as an Adult Day Program in accordance with RSA 151:2 I (f) and as governed by NH Administrative Rule He-P 818, Adult Day Programs.
- 1.5. The Contractor must provide services and administration of the program in accordance with all applicable federal and state laws and regulations, NH Administrative Rules He-E 501, He-E 502, and He-P 818, and policies adopted by the Department currently in effect, and as they may be adopted or amended during the contract period.
- 1.6. The Contractor must provide Adult Day Program services at specified locations, days, and hours, subject to change upon Department approval.
- 1.7. The Contractor must provide services to individuals in a supervised setting for fewer than twelve (12) hours a day, based on an individual's needs, which may include, but are not limited to:
 - 1.7.1. Assistance with activities of daily living.
 - 1.7.2. Nursing care and rehabilitation services.
 - 1.7.3. Recreational, social, cognitive and physical stimulation activities.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

-
- 1.7.4. Monitoring of the individual's condition.
 - 1.7.5. Counseling, as appropriate, on nutrition, hygiene or other related matters.
 - 1.7.6. Referrals to other services and resources as necessary.
 - 1.7.7. Assistance and support to caregiving families.
 - 1.8. The Contractor must provide services to individuals who apply or are referred by:
 - 1.8.1. The Department's Adult Protection Program;
 - 1.8.2. Direct application to the Contractor for services; or
 - 1.8.3. NH ServiceLink Resource Centers and other community agencies.
 - 1.9. The Contractor must conduct an expedited intake for individuals referred by the Adult Protection Program in accordance with NH Administrative Rules He-E 501 and 502, which must include, but is not limited to:
 - 1.9.1. Waiving application, determination and redetermination requirements, as allowed in He-E 501.27.
 - 1.9.2. Utilizing information provided by Adult Protective Program staff to provide appropriate services.
 - 1.9.3. Reporting suspected abuse, neglect, self-neglect and/or exploitation of incapacitated adults as required by RSA 161-F: 46 of the Adult Protection law.
 - 1.9.4. Making a good-faith effort to ensure the provision of services.
 - 1.9.5. Informing the referring Adult Protective Program staff of any changes to the referred individual's situation, or other concerns.
 - 1.10. The Contractor must determine eligibility for services, and complete an intake and an application for services for individuals who apply directly to the Contractor, in accordance with NH Administrative Rules He-E 501 and He-E 502.
 - 1.11. The Contractor must provide written notice of eligibility to each individual who applies to the Contractor for services no later than forty-five (45) days from the date eligibility was determined, which must include, but is not limited to:
 - 1.11.1. Services to be provided including frequency; and
 - 1.11.2. Beginning and end dates for the period of eligibility; or
 - 1.11.3. If the individual is determined to not be eligible for services, the notice shall include:
 - 1.11.3.1. The reason(s) for the denial;

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

- 1.11.3.2. A statement regarding the right of the individual or his or her authorized representative to request an informal resolution or appeal of the eligibility determination decision; and
- 1.11.3.3. Contact information for requesting an administrative hearing, as described in NH Administrative Rule He-E 501.11.
- 1.12. The Contractor must use the Department's Form 3000 application when determining eligibility pursuant to NH Administrative Rule He-E 501.
- 1.13. The Contractor must submit its policies and procedures for client eligibility determination and redetermination to the Department for review and approval, within 30 days of the start of each State Fiscal Year of the contract.
- 1.14. The Contractor must terminate services when:
- 1.14.1. The individual or his or her authorized representative requests that the services be terminated.
 - 1.14.2. The individual no longer meets the eligibility requirements for services.
 - 1.14.3. The individual did not reapply for services as required by program rules.
 - 1.14.4. The individual has been admitted to a nursing home or residential care facility.
- 1.15. The Contractor must submit a completed Form 3502 "Contract Service Authorization-New Authorization," in accordance with NH Administrative Rule He-E 501.15, for each client who has been determined eligible to receive services. More than one service may be included on a Form 3502. The completed Form 3502 shall be submitted to:
- NH Department of Health and Human Services
Division of Long Term Support and Services
BEAS Bureau of Data Management
129 Pleasant Street
Concord, NH 03301
- 1.16. The Contractor must assess the individual's needs and develop written service plans, maintain written progress notes, and monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rules He-E 501 and He-E 502.
- 1.17. The Contractor must incorporate the following Guiding Principles for Person-Centered Planning Philosophy into its functions, policies, and staff-client interactions when providing services:
- 1.17.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
 - 1.17.2. Individual's wishes, values, and beliefs are considered and respected.

**New Hampshire Department of Health and Human Services
Adult Day Program Services**

EXHIBIT B

- 1.17.3. Individual is listened to; needs and concerns are addressed.
- 1.17.4. Individual receives the information needed to make informed decisions.
- 1.17.5. Planning is responsive to the individual and preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 1.17.6. Services are designed, scheduled, and delivered to best meet the needs and preferences of the individual.
- 1.17.7. Individual rights are affirmed and protected.
- 1.17.8. Individuals are protected from exploitation, abuse, and neglect.
- 1.17.9. The service system is accessible, responsive, and accountable to the individual.
- 1.17.10. The system is committed to excellence and quality improvement.
- 1.18. The Contractor must maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients identified in this contract.
- 1.19. The Contractor must develop a staffing contingency plan and submit its written Staffing Contingency Plan to the Department within thirty days of the contract Effective Date. The plan must include but not be limited to:
 - 1.19.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the contract period.
 - 1.19.2. A description of how additional staff resources will be allocated to support contract services in the event of inability to meet any performance standard.
 - 1.19.3. A description of time frames necessary for obtaining staff replacements.
 - 1.19.4. An explanation of the Contractor's plan to provide, in a timely manner, staff replacements and additions with comparable experience and training.
 - 1.19.5. A description of the method for training new staff members performing contract services.
- 1.20. The Contractor must verify each staff member and each volunteer receives appropriate orientation and training, and has the required education, and experience to fulfill the responsibilities of their respective position, and shall maintain all relevant documents, including, but not limited to:
 - 1.20.1. Up-to-date personnel records.
 - 1.20.2. Training records.
 - 1.20.3. Licenses.

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1.20.4. Certifications.

- 1.21. The Contractor must maintain a system for tracking, resolving, and reporting client complaints about services, processes, procedures, and staff, deliver to the Department, at the Department's request, a written record of any and all complaints, which must include, but is not limited to:
 - 1.21.1. Individual's name, unless the complaint was submitted anonymously.
 - 1.21.2. Type of service.
 - 1.21.3. Date of complaint.
 - 1.21.4. A description of the complaint.
 - 1.21.5. Resolution of complaint.
- 1.22. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.22.1. A criminal background check, at the Contractor's expense, in compliance with the requirements of NH Administrative Rule He-P 818, Adult Day Programs, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.22.2. 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;
- 1.23. The Contractor must not commence delivery of services prior to the receipt by the Department of documentation required in Subsections in 1.15. and 1.22., above.
- 1.24. The Contractor must develop a survey, to be approved by the Department, and conduct a survey of individuals receiving services, via telephone, mail, e-mail, or face-to-face.
- 1.25. The Contractor must maintain a wait list in accordance with NH Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 1.26. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.27. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.28. The Contractor may be required to facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the

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Department, that may include, but are not limited to:

- 1.28.1. Eligibility determination reviews.
- 1.28.2. Care planning reviews.
- 1.29. The Contractor may be required to ensure staff participate in annual training as provided by the Department.
- 1.30. Reporting
 - 1.30.1. The Contractor must submit quarterly reports which include, but are not limited to:
 - 1.30.1.1. Total expenses.
 - 1.30.1.2. Revenue.
 - 1.30.1.3. Actual Service Units served, sorted by funding source.
 - 1.30.1.4. Number of unduplicated clients served, sorted by funding source.
 - 1.30.1.5. Number of clients served under Title III and number of clients served under Title XX with funds not provided by the Department.
 - 1.30.1.6. Unmet need/waiting list.
 - 1.30.1.7. Length of time clients are on a waiting list.
 - 1.30.1.8. A narrative description of activities during the previous quarter, which must include, but is not limited to:
 - 1.30.1.8.1. Quality improvement activities initiated in response to any complaint received.
 - 1.30.1.8.2. An explanation for each instance in which an individual did not receive planned services.
 - 1.30.2. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
 - 1.30.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.30.3.1. Eligibility:
 - 1.30.3.1.1. The number of applications and service requests received.
 - 1.30.3.1.2. The number and percent of applicants found eligible for each service.

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- 1.30.3.1.3. The number and percent of applicants found ineligible for each service.
 - 1.30.3.1.4. The number and percent of individual plans of care in which the plan contains evidence of person-centered planning.
 - 1.30.3.1.5. The number and percent of individuals who have experienced a safety-related incident or accident, which occurs during times of face-to-face contact.
 - 1.30.3.1.6. The number and percent of individuals for whom a report to Adult Protective Services was made.
 - 1.30.3.2. Service Delivery:
 - 1.30.3.2.1. The number of open cases at the end of each reporting period.
 - 1.30.3.2.2. The number and percentage of days that individuals did not receive a planned service(s) due to the service(s) not being available due to inadequate staffing or other related provider issue or due to lack of transportation, etc.
 - 1.30.3.2.3. The number and percent of individuals completing the survey described in Section 1.23. above.
 - 1.30.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
 - 1.31. Confidential Data
 - 1.31.1. 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.
 - 1.31.2. 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.
 - 1.32. Privacy Impact Assessment

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- 1.32.1. 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:
- 1.32.1.1. How PII is gathered and stored;
 - 1.32.1.2. Who will have access to PII;
 - 1.32.1.3. How PII will be used in the system;
 - 1.32.1.4. How individual consent will be achieved and revoked; and
 - 1.32.1.5. Privacy practices.
- 1.32.2. 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.
- 1.33. Department Owned Systems and Network Usage
- 1.33.1. 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 access the Department network in the fulfilment of this Agreement must:
- 1.33.1.1. 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;
 - 1.33.1.2. 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;
 - 1.33.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.33.1.4. 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

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utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

- 1.33.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.33.1.6. 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.
- 1.33.1.7. 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.

1.34. Contract End-of-Life Transition Services

1.34.1. General Requirements

- 1.34.1.1. 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.
- 1.34.1.2. 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



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("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.

- 1.34.1.3. 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.
- 1.34.1.4. 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.
- 1.34.1.5. 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.
- 1.34.1.6. 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.

1.34.2. Completion of Transition Services

- 1.34.2.1. 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.
- 1.34.2.2. 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.

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1.34.3. Disagreement over Transition Services Results

1.34.3.1. 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.

1.35. Website and Social Media

1.35.1. 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.

1.35.2. 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.

1.35.3. State of New Hampshire's Website Copyright

1.35.3.1. 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.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.

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2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.

2.3. 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.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. The Contractor must submit:

3.2.1.1. 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.

3.2.1.2. 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-vendors>); and

3.2.1.3. 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
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(<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. 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

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conformance with local building and zoning codes, by-laws and regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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.
- 4.3. 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. 55.14% Federal Funds:
 - 1.1.1. 24.32% OAA-Title III-Supportive Services, as awarded on August 30, 2023, by the United States Department of Health and Human Services, Administration for Community Living, ALN 93.044, FAIN 2301NHOASS.
 - 1.1.2. 30.82% Social Services Block Grant, as awarded on October 1, 2023, by the United States Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
 - 1.2. 44.86% 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 for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet through Exhibit C-4, Rate Sheet.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit C-1, Rate Sheet through Exhibit C-4, Rate Sheet.
 - 4.3. In lieu of electronic billing, all invoices may be assigned an electronic signature and emailed to DMUoptions@dhhs.nh.gov, or invoices may be mailed to:

DMU Options Unit
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.

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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.
- 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, Rate Sheet

New Hampshire Adult Day Care LLC - Belknap

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	392	\$85.00	\$ 33,320.00
Title XX	Per Day/Per Person	392	\$85.00	\$ 33,320.00

Exhibit C-2, Rate Sheet

New Hampshire Adult Day Care LLC - Hillsborough

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	258	\$85.00	\$ 21,930.00
Title XX	Per Day/Per Person	283	\$85.00	\$ 24,055.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	328	\$85.00	\$ 27,880.00
Title XX	Per Day/Per Person	348	\$85.00	\$ 29,580.00

Exhibit C-3, Rate Sheet

New Hampshire Adult Day Care LLC - Merrimack

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	470	\$85.00	\$ 39,950.00
Title XX	Per Day/Per Person	481	\$85.00	\$ 40,885.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	492	\$85.00	\$ 41,820.00
Title XX	Per Day/Per Person	505	\$85.00	\$ 42,925.00

Exhibit C-4, Rate Sheet

New Hampshire Adult Day Care LLC - Rockingham

7/1/2024 through 06/30/2025 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	342	\$85.00	\$ 29,070.00
Title XX	Per Day/Per Person	399	\$85.00	\$ 33,915.00

7/1/2025 through 06/30/2026 Service Units				
Adult Day Program Services	Service Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding
Title III	Per Day/Per Person	463	\$85.00	\$ 39,355.00
Title XX	Per Day/Per Person	513	\$85.00	\$ 43,605.00

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.

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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.

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.

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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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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: YZRDLLZ44E16
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: New Hampshire Adult Day Care

6/4/2024

Date: _____

DocuSigned by:

Dhan Timsina

Name: Dhan Timsina

Title: CEO

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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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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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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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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/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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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



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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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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

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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

New Hampshire Adult Day Care

The State

Name of the Contractor

DocuSigned by: Melissa Hardy 1323A24040DF40C

DocuSigned by: Dhan Timsina E95E72E842044FE

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Dhan Timsina

Name of Authorized Representative

Name of Authorized Representative

Director, DLSS

CEO

Title of Authorized Representative

Title of Authorized Representative

6/4/2024

6/4/2024

Date

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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 NEW HAMPSHIRE ADULT DAY CARE LLC is a New Hampshire Limited Liability Company registered to transact business in New Hampshire on November 16, 2023. 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: 947223

Certificate Number: 0006678397



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 29th day of April A.D. 2024.

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

David M. Scanlan
Secretary of State

Limited Partnership or LLC Certificate of Authority

I, Dhan Timsina, hereby certify that I am a sole Partner, Member, or

(Name)

Manager of

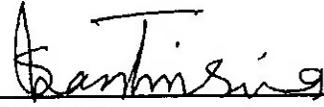
New Hampshire Adult Day Care LLC, a limited liability partnership under RSA 304-B, a limited

(Name of Partnership or LLC)

liability professional partnership under RSA 304-D, or a limited liability company under RSA 304-C.

I certify that I am authorized to bind the partnership or LLC. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the partnership or LLC and that this authorization shall remain valid for thirty (30) days from the date of this Corporate Resolution.

Dated: 05/13/2024

Signature: 

Name: Dhan Timsina

Title: CEO



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/29/2024

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 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 BizInsure LLC 2950 Buskirk Ave Suite 300 Walnut Creek, CA. 94597,USA	CONTACT NAME: Pavel Yurkov	
	PHONE (A/C, No, Ext): 317-343-8435	FAX (A/C, No):
E-MAIL ADDRESS: support@bizinsureforagents.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Beazley Insurance Company, Inc.		37540
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

INSURED
 New Hampshire Adult Day Care LLC
 11 KIMBALL DR
 HOOKSETT, NH 03106

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 WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			VI667024PNPM	01/26/2024	01/26/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 3,000,000 PRODUCTS - COM/OP EACH \$ 1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below						WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability (E&O)			VI667024PNPM	01/26/2024	01/26/2025	Coverage: \$1,000,000 Aggregate: \$3,000,000 Deductible: \$1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 This certificate is issued for evidence purposes only.

INFORMATION SECURITY AND PRIVACY
 Policy #: VI667024PNPM
 Aggregate: \$1,000,000

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 <i>Pavel Yurkov</i>
--	--



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/01/2024

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 Automatic Data Processing Insurance Agency, Inc. 1 Adp Boulevard Roseland NJ 07068	CONTACT NAME: Automatic Data Processing Insurance Agency, Inc. PHONE (A/C No, Ext): 1-800-524-7024 FAX (A/C, No): E-MAIL ADDRESS: <table 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 style="width: 80%;">INSURER A: NorGUARD Insurance Company</td> <td></td> <td style="text-align: center;">31470</td> </tr> <tr> <td>INSURER B:</td> <td></td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></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: NorGUARD Insurance Company		31470	INSURER B:			INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER F:																						
INSURED New Hampshire Adult Day Care LLC 225 Foxborough Blvd Suite 103 Hooksett NH 03106																						

COVERAGES CERTIFICATE NUMBER: 3610213 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	ADDITIONAL SUBR INSD	WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$	
	AUTOMOBILE LIABILITY <input 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 <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$	
A	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	N	NEWC526621	01/09/2024	01/09/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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
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