

ARC
168



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9S44
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

April 4, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to amend existing contracts with the Contractors listed below, which were a result of a competitive procurement, for the continued provision of year-round emergency shelter and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, by exercising contract renewal options by increasing the total price limitation by \$13,635,618 from \$8,500,000 to \$22,135,618 and extending the completion dates from June 30, 2025 to June 30, 2027, effective July 1, 2025, upon Governor and Council approval. 100% General Funds.

The original contracts were approved by Governor and Council on March 27, 2024, item #13A.

Contractor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200	\$1,630,304	\$2,649,504
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200	\$3,095,200	\$5,024,400
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800	\$698,880	\$1,135,680
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200	\$465,324	\$756,524
My Friend's Place Dover, NH	156274	Strafford County	\$263,900	\$382,084	\$645,984
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200	\$670,720	\$1,089,920
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300	\$334,808	\$544,108
New Hampshire Coalition Against Domestic and Sexual Violence	155510	Statewide	\$1,446,900	\$2,315,040	\$3,761,940

Concord, NH					
Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500	\$1,237,600	\$2,011,100
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800	\$407,680	\$662,480
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100	\$794,326	\$1,258,426
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300	\$1,224,254	\$1,979,554
Tri-County Community Action Program, Inc. Berlin, NH	177195	Coos and Grafton Counties	\$236,600	\$379,398	\$615,998
		Total:	\$8,500,000	\$13,635,618	\$22,135,618

Funds are anticipated to be available in the following accounts for State Fiscal Years 2026 and 2027, 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 to exercise an available contract renewal option for the provision of year-round emergency shelter and supportive services for individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:32, which establishes the State Grant-In-Aid program. The original contracts were awarded through a competitive bid process. Funding was awarded to the highest scoring Applicant in each county in order of the Point in Time (PIT) sheltered counts, from highest count to lowest count. After initial awards were made, remaining funding was awarded to the second highest scoring Applicant in each county in order of the PIT sheltered counts, from highest count to lowest count, and so forth until all funding was exhausted. The Department is using this same funding allocation method for this requested action.

Approximately 3,300 individuals will be served annually.

The Contractors will continue provision of year-round emergency shelter services that provide access and supportive services. Supportive services are designed to help households obtain permanent housing, which include activities such as developing an individualized housing plan, assisting households with accessing emergency shelter if needed, and assisting households with applying for and accessing permanent housing, mainstream benefits, community services and supports including mental health services, substance use treatment, medical care, employment services, veterans services, financial and food assistance, and education supports. The Contractors will continue to sustain collaboration with community partners to identify and address barriers locally and continue to participate in the New Hampshire Coordinated Entry

Program, either as referral or intake organizations, to ensure a statewide approach to addressing homelessness.

The Department will continue to monitor services by reviewing the monthly progress reports provided by the Contractors, and conduct annual site visits at the Contractors' facilities.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the original 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. The Department is exercising its option to renew services for two (2) of the five (5) years available.

Should the Governor and Council not authorize this request, those who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services, leaving vulnerable individuals and families in unsafe situations without needed support.

Respectfully submitted,



Lori A. Weaver
Commissioner

Fiscal Detail Sheet
 State Grant-In-Aid Emergency Shelter Program

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS: HHS:
 HUMAN SERVICES; HOMELESS & HOUSING - SHELTER

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
Cross Roads House Inc. 166570						
2024	102-500731	Contracts for Prog Svcs	42307020	\$204,048	\$0	\$204,048
2025	102-500731	Contracts for Prog Svcs	42307020	\$605,022	\$0	\$605,022
			Subtotal	\$809,070	\$0	\$809,070
Families In Transition 157730						
2024	102-500731	Contracts for Prog Svcs	42307020	\$381,600	\$0	\$381,600
2025	102-500731	Contracts for Prog Svcs	42307020	\$1,148,662	\$0	\$1,148,662
			Subtotal	\$1,530,262	\$0	\$1,530,262
Hundred Nights Inc. 313375						
2024	102-500731	Contracts for Prog Svcs	42307020	\$87,360	\$0	\$87,360
2025	102-500731	Contracts for Prog Svcs	42307020	\$259,362	\$0	\$259,362
			Subtotal	\$346,722	\$0	\$346,722
Marquerite's Place Inc 157465						
2024	102-500731	Contracts for Prog Svcs	42307020	\$58,538	\$0	\$58,538
2025	102-500731	Contracts for Prog Svcs	42307020	\$172,686	\$0	\$172,686
			Subtotal	\$231,224	\$0	\$231,224
My Friends Place 156274						
2024	102-500731	Contracts for Prog Svcs	42307020	\$72,858	\$0	\$72,858
2025	102-500731	Contracts for Prog Svcs	42307020	\$141,795	\$0	\$141,795
			Subtotal	\$214,653	\$0	\$214,653
Nashua Soup Kitchen and Shelter Inc 174173						
2024	102-500731	Contracts for Prog Svcs	42307020	\$83,840	\$0	\$83,840
2025	102-500731	Contracts for Prog Svcs	42307020	\$248,911	\$0	\$248,911
			Subtotal	\$332,751	\$0	\$332,751
New Hampshire Catholic Charities 177165						
2024	102-500731	Contracts for Prog Svcs	42307020	\$41,896	\$0	\$41,896
2025	102-500731	Contracts for Prog Svcs	42307020	\$124,251	\$0	\$124,251
			Subtotal	\$166,147	\$0	\$166,147
NH Coalition Against Domestic and Sexual Violence 155510						
2024	102-500731	Contracts for Prog Svcs	42307020	\$289,380	\$0	\$289,380
2025	102-500731	Contracts for Prog Svcs	42307020	\$859,135	\$0	\$859,135
			Subtotal	\$1,148,515	\$0	\$1,148,515
Southwestern Community Services Inc 177511						
2024	102-500731	Contracts for Prog Svcs	42307020	\$154,700	\$0	\$154,700
2025	102-500731	Contracts for Prog Svcs	42307020	\$459,286	\$0	\$459,286
			Subtotal	\$613,986	\$0	\$613,986
The Friends Program 154987						
2024	102-500731	Contracts for Prog Svcs	42307020	\$50,960	\$0	\$50,960
2025	102-500731	Contracts for Prog Svcs	42307020	\$151,294	\$0	\$151,294
			Subtotal	\$202,254	\$0	\$202,254
The Front Door Agency 156244						
2024	102-500731	Contracts for Prog Svcs	42307020	\$66,937	\$0	\$66,937
2025	102-500731	Contracts for Prog Svcs	42307020	\$294,782	\$0	\$294,782
			Subtotal	\$361,719	\$0	\$361,719
The Salvation Army 177627						
2024	102-500731	Contracts for Prog Svcs	42307020	\$143,173	\$0	\$143,173
2025	102-500731	Contracts for Prog Svcs	42307020	\$454,333	\$0	\$454,333
			Subtotal	\$597,506	\$0	\$597,506
Tri-County Community Action Program 177195						
2024	102-500731	Contracts for Prog Svcs	42307020	\$46,901	\$0	\$46,901
2025	102-500731	Contracts for Prog Svcs	42307020	\$140,798	\$0	\$140,798
			Subtotal	\$187,699	\$0	\$187,699
					AU Total	\$6,742,508

Fiscal Detail Sheet
State Grant-In-Aid Emergency Shelter Program

**05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS: HHS:
HUMAN SERVICES; HOMELESS & HOUSING - SHELTER PROGRAM**

State Fiscal Year	Class/Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
<i>Cross Roads House Inc.</i> 166570						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$544,705	\$544,705
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$544,705	\$544,705
			<i>Subtotal</i>	\$0	\$1,089,410	\$1,089,410
<i>Families In Transition</i> 157730						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$1,148,662	\$1,148,662
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$1,148,662	\$1,148,662
			<i>Subtotal</i>	\$0	\$2,297,324	\$2,297,324
<i>Hundred Nights Inc.</i> 313375						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$259,362	\$259,362
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$259,362	\$259,362
			<i>Subtotal</i>	\$0	\$518,724	\$518,724
<i>Marguerite's Place Inc</i> 157465						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$172,686	\$172,686
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$172,686	\$172,686
			<i>Subtotal</i>	\$0	\$345,372	\$345,372
<i>My Friends Place</i> 156274						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$141,795	\$141,795
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$141,795	\$141,795
			<i>Subtotal</i>	\$0	\$283,590	\$283,590
<i>Nashua Soup Kitchen and Shelter Inc</i> 174173						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$248,911	\$248,911
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$248,911	\$248,911
			<i>Subtotal</i>	\$0	\$497,822	\$497,822
<i>New Hampshire Catholic Charities</i> 177165						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$124,251	\$124,251
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$124,251	\$124,251
			<i>Subtotal</i>	\$0	\$248,502	\$248,502
<i>NH Coalition Against Domestic and Sexual Violence</i> 155510						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$859,135	\$859,135
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$859,135	\$859,135
			<i>Subtotal</i>	\$0	\$1,718,270	\$1,718,270
<i>Southwestern Community Services Inc</i> 177511						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$459,286	\$459,286
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$459,286	\$459,286
			<i>Subtotal</i>	\$0	\$918,572	\$918,572
<i>The Friends Program</i> 154987						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$151,294	\$151,294
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$151,294	\$151,294
			<i>Subtotal</i>	\$0	\$302,588	\$302,588
<i>The Front Door Agency</i> 156244						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$294,782	\$294,782
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$294,782	\$294,782
			<i>Subtotal</i>	\$0	\$589,564	\$589,564
<i>The Salvation Army</i> 177627						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$454,333	\$454,333
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$454,333	\$454,333
			<i>Subtotal</i>	\$0	\$908,666	\$908,666
<i>Tri-County Community Action Program</i> 177195						
2026	103-502507	Contracts for Prog Svs	42307020	\$0	\$140,798	\$140,798
2027	103-502507	Contracts for Prog Svs	42307020	\$0	\$140,798	\$140,798
			<i>Subtotal</i>	\$0	\$281,596	\$281,596
AU Total						\$10,000,000

05-085-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS: HHS: HUMAN SERVICES; HOMELESS & HOUSNG - SHELTER PROGRAM

State Fiscal Year	Class/Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
Cross Roads House Inc. 166570						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$210,130	\$0	\$210,130
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$270,447	\$270,447
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$270,447	\$270,447
			Subtotal	\$210,130	\$540,894	\$751,024
Families In Transition 157730						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$398,938	\$0	\$398,938
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$398,938	\$398,938
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$398,938	\$398,938
			Subtotal	\$398,938	\$797,876	\$1,196,814
Hundred Nights Inc. 313275						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$90,078	\$0	\$90,078
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$90,078	\$90,078
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$90,078	\$90,078
			Subtotal	\$90,078	\$180,156	\$270,234
Marguerite's Place Inc. 157465						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$59,978	\$0	\$59,978
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$59,978	\$59,978
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$59,978	\$59,978
			Subtotal	\$59,978	\$119,952	\$179,926
My Friends Place 156274						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$49,247	\$0	\$49,247
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$49,247	\$49,247
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$49,247	\$49,247
			Subtotal	\$49,247	\$98,494	\$147,741
Nashua Soup Kitchen and Shelter Inc 174173						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$86,449	\$0	\$86,449
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$86,449	\$86,449
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$86,449	\$86,449
			Subtotal	\$86,449	\$172,898	\$259,347
New Hampshire Catholic Charities 177165						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$43,153	\$0	\$43,153
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$43,153	\$43,153
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$43,153	\$43,153
			Subtotal	\$43,153	\$86,306	\$129,459
NH Coalition Against Domestic and Sexual Violence 155510						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$298,385	\$0	\$298,385
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$298,385	\$298,385
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$298,385	\$298,385
			Subtotal	\$298,385	\$596,770	\$895,155
Southwestern Community Services Inc 177511						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$159,514	\$0	\$159,514
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$159,514	\$159,514
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$159,514	\$159,514
			Subtotal	\$159,514	\$319,028	\$478,542
The Friends Program 154987						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$52,546	\$0	\$52,546
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$52,546	\$52,546
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$52,546	\$52,546
			Subtotal	\$52,546	\$105,092	\$157,638
The Front Door Agency 158244						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$102,381	\$0	\$102,381
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$102,381	\$102,381
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$102,381	\$102,381
			Subtotal	\$102,381	\$204,762	\$307,143
The Salvation Army 177627						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$157,794	\$0	\$157,794
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$157,794	\$157,794
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$157,794	\$157,794
			Subtotal	\$157,794	\$315,588	\$473,382
Tri-County Community Action Program 177195						
2024	102-500731	Contracts for Prog Svcs	42307020	\$0	\$0	\$0
2025	102-500731	Contracts for Prog Svcs	42307020	\$48,901	\$0	\$48,901
2026	102-500731	Contracts for Prog Svcs	42307020	\$0	\$48,901	\$48,901
2027	102-500731	Contracts for Prog Svcs	42307020	\$0	\$48,901	\$48,901
			Subtotal	\$48,901	\$97,802	\$146,703
AU Total						\$5,393,110

Fiscal Detail Sheet
State Grant-In-Aid Emergency Shelter Program

Vendor Name	Vendor Number	Current Price Limitation	Increase (Decrease) Amount	Revised Price Limitation
<i>Cross Roads House Inc.</i>	166570	\$1,019,200	\$1,630,304	\$2,649,504
<i>Families In Transition</i>	157730	\$1,929,200	\$3,095,200	\$5,024,400
<i>Hundred Nights Inc.</i>	313375	\$436,800	\$698,880	\$1,135,680
<i>Marguerite's Place Inc</i>	157465	\$291,200	\$465,324	\$756,524
<i>My Friends Place</i>	156274	\$263,900	\$382,084	\$645,984
<i>Nashua Soup Kitchen and Shelter Inc</i>	174173	\$419,200	\$670,720	\$1,089,920
<i>New Hampshire Catholic Charities</i>	177165	\$209,300	\$334,808	\$544,108
<i>NH Coalition Against Domestic and Sexual Violence</i>	155510	\$1,446,900	\$2,315,040	\$3,761,940
<i>Southwestern Community Services Inc</i>	177511	\$773,500	\$1,237,600	\$2,011,100
<i>The Friends Program</i>	154987	\$254,800	\$407,680	\$662,480
<i>The Front Door Agency</i>	156244	\$464,100	\$794,326	\$1,258,426
<i>The Salvation Army</i>	177627	\$755,300	\$1,224,254	\$1,979,554
<i>Tri-County Community Action Program</i>	177195	\$236,600	\$379,398	\$615,998
	TOTALS:	\$8,500,000	\$13,635,618	\$22,135,618

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Cross Roads House, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,649,504
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms, Section 3, to read:
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

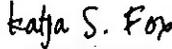
IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/9/2025

Date

DocuSigned by:



Name: Katja S. Fox

Title: Director

Cross Roads House, Inc.

4/9/2025

Date

Signed by:



Name: Anna Kay Vorsteg

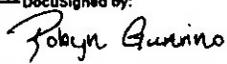
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/28/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

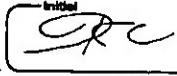
OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: Cross Roads House, Inc.	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/25-6/30/26 (SFY 2026)	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$733,616
2. Fringe Benefits	\$81,536
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$815,152
Total Indirect Costs	\$0
TOTAL	\$815,152

Contractor Initials: 

Date: 4/9/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Cross Roads House, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26-6/30/27 (SFY 2027)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$733,616
2. Fringe Benefits	\$81,536
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$815,152
Total Indirect Costs	\$0
TOTAL	\$815,152

Contractor Initials: 

Date: 4/9/2025

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 CROSS ROADS HOUSE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 24, 1982. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 62166

Certificate Number: 0006193525



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2023.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Jason D. Gregoire, hereby certify that:

1. I am the duly elected Secretary of the Cross Roads House, Inc. Board of Directors.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 25, 2025, at which a quorum of the Directors were present and voting.

VOTED: That Anna Kay Vorsteg, Executive Director, is duly authorized on behalf of Cross Roads House, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: April 2, 2025


Jason D. Gregoire (Apr 2, 2025 11:29 EDT)

Signature of Elected Officer
Name: Jason D. Gregoire
Title: Board Secretary

CROSS ROADS HOUSE, INC.

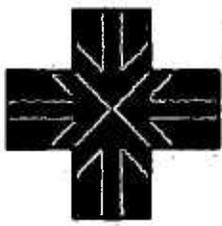
Mission Statement

At Cross Roads House:

We protect men, women and children of the Greater Seacoast area experiencing homelessness from exposure and hunger.

We provide secure, transitional shelter for those seeking to break the cycle of homelessness.

We support individuals and families by providing them with the opportunity to move with dignity and purpose to stable and decent housing.



**CROSS
ROADS
HOUSE**

FINANCIAL STATEMENTS

**June 30, 2024 and 2023
With Independent Auditor's Report**



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cross Roads House, Inc.

Opinion

We have audited the accompanying financial statements of Cross Roads House, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the changes in its net assets and its 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 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 Update 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, during the year ended June 30, 2024. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Board of Directors
Cross Roads House, Inc.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with 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 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 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 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 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 Dunn McNeil & Parker, LLC

Manchester, New Hampshire
November 4, 2024

CROSS ROADS HOUSE, INC.
Statements of Financial Position
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets		
Cash	\$ 2,670,774	\$ 1,766,126
Tenant accounts receivable	-	91
Grants receivable	505,942	180,597
Prepaid expenses and other current assets	<u>81,696</u>	<u>40,385</u>
Total current assets	3,258,412	1,987,199
Tenant security deposits	-	6,384
Property and equipment, net	4,294,585	4,807,393
Investments	3,479,469	3,092,702
Beneficial interest in an agency fund	<u>154,076</u>	<u>142,633</u>
Total assets	<u>\$ 11,186,542</u>	<u>\$ 10,036,311</u>
LIABILITIES AND NET-ASSETS		
Current liabilities		
Current portion of long-term debt	\$ 13,066	\$ 23,213
Accounts payable and accrued expenses	60,889	38,802
Accrued payroll and related amounts	<u>126,058</u>	<u>74,624</u>
Total current liabilities	200,013	136,639
Tenant security deposits	-	6,384
Long-term debt, net	<u>237,480</u>	<u>487,822</u>
Total liabilities	<u>437,493</u>	<u>630,845</u>
Net assets		
Without donor restrictions		
Board-designated	3,263,860	2,887,702
Undesignated	<u>7,269,580</u>	<u>6,312,764</u>
Total without donor restrictions	10,533,440	9,200,466
With donor restrictions	<u>215,609</u>	<u>205,000</u>
Total net assets	<u>10,749,049</u>	<u>9,405,466</u>
Total liabilities and net assets	<u>\$ 11,186,542</u>	<u>\$ 10,036,311</u>

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

CROSS ROADS HOUSE, INC.

Statements of Activities

Years Ended June 30, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support						
Government grants	\$ 1,647,993	\$ -	\$ 1,647,993	\$ 1,443,520	\$ -	\$ 1,443,520
Town warrants	97,450	-	97,450	94,950	-	94,950
Contributions	1,516,537	-	1,516,537	1,589,677	-	1,589,677
Rental income	59,950	-	59,950	74,584	-	74,584
Fundraising, net of direct expense of \$52,698 and \$107,049, respectively	617,256	-	617,256	526,422	-	526,422
Gain from sale of property and equipment	149,691	-	149,691	-	-	-
Other revenue	113,430	-	113,430	-	-	-
Net assets released from restrictions	-	-	-	150,000	(150,000)	-
Total revenue and support	<u>4,202,307</u>	<u>-</u>	<u>4,202,307</u>	<u>3,879,153</u>	<u>(150,000)</u>	<u>3,729,153</u>
Expenses						
Program services	2,521,264	-	2,521,264	2,325,855	-	2,325,855
General and administrative	445,930	-	445,930	598,659	-	598,659
Fundraising	353,431	-	353,431	318,320	-	318,320
Total expenses	<u>3,320,625</u>	<u>-</u>	<u>3,320,625</u>	<u>3,242,834</u>	<u>-</u>	<u>3,242,834</u>
Change in net assets from operations	<u>881,682</u>	<u>-</u>	<u>881,682</u>	<u>636,319</u>	<u>(150,000)</u>	<u>486,319</u>
Other changes						
Investment return, net of fees	451,292	10,609	461,901	218,574	-	218,574
Contributions for long-term purposes	-	-	-	-	205,000	205,000
Total other changes	<u>451,292</u>	<u>10,609</u>	<u>461,901</u>	<u>218,574</u>	<u>205,000</u>	<u>423,574</u>
Change in net assets	<u>1,332,974</u>	<u>10,609</u>	<u>1,343,583</u>	<u>854,893</u>	<u>55,000</u>	<u>909,893</u>
Net assets, beginning of year	<u>9,200,466</u>	<u>205,000</u>	<u>9,405,466</u>	<u>8,345,573</u>	<u>150,000</u>	<u>8,495,573</u>
Net assets, end of year	<u>\$ 10,533,440</u>	<u>\$ 215,609</u>	<u>\$ 10,749,049</u>	<u>\$ 9,200,466</u>	<u>\$ 205,000</u>	<u>\$ 9,405,466</u>

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

CROSS ROADS HOUSE, INC.

Statements of Functional Expenses

Years Ended June 30, 2024 and 2023

	2024				2023			
	Program Services	General and Administrative	Fundraising	Total	Program Services	General and Administrative	Fundraising	Total
Salaries and benefits								
Management salaries	\$ -	\$ 228,465	\$ -	\$ 228,465	\$ 122,967	\$ 220,536	\$ 83,435	\$ 426,938
Salaries and wages	1,195,134	28,456	199,189	1,422,779	922,436	107,198	56,752	1,086,386
Employee benefits	159,518	26,586	18,406	204,510	119,884	29,560	14,780	164,224
Payroll taxes	101,714	21,190	18,365	141,269	126,794	31,264	15,632	173,690
Total salaries and benefits	1,456,366	304,697	235,960	1,997,023	1,292,081	388,558	170,599	1,851,238
Other expenses								
Professional fees	1,262	46,860	-	48,122	7,419	13,396	-	20,815
Bad debt	-	1,232	2,875	4,107	-	7,176	16,745	23,921
Office and administration	104,697	75,367	74,957	255,021	26,881	66,408	64,830	158,119
Utilities	97,374	4,188	3,141	104,703	88,063	23,417	11,671	123,151
Repairs and maintenance	231,231	-	-	231,231	257,172	45,575	22,787	325,534
Interest	25,817	538	538	26,893	22,199	5,474	2,737	30,410
Insurance	25,530	1,098	824	27,452	46,589	11,488	5,744	63,821
Food	-	-	-	-	31,414	-	-	31,414
COVID expenses	-	-	-	-	57,457	-	-	57,457
Residential services	359,524	-	-	359,524	341,107	-	-	341,107
Volunteer and board development	-	-	-	-	-	-	3,583	3,583
Miscellaneous	9,361	2,096	27,809	39,266	-	-	-	-
Depreciation	203,489	8,752	6,564	218,805	150,204	37,038	18,518	205,760
Staff and program development	6,613	1,102	763	8,478	5,269	129	1,106	6,504
Total expenses	\$ 2,521,264	\$ 445,930	\$ 353,431	\$ 3,320,625	\$ 2,325,855	\$ 598,659	\$ 318,320	\$ 3,242,834

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

CROSS ROADS HOUSE, INC.

Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ 1,343,583	\$ 909,893
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Net realized and unrealized investment gain on investments	(336,623)	(135,981)
Gain from sale of property	(149,691)	-
Contributions for long-term purposes	-	(205,000)
Depreciation	218,805	205,760
Amortization	162	162
Change in operating assets and liabilities		
Tenant accounts receivable	91	6,210
Grants receivable	(325,345)	(84,896)
Contributions receivable	-	15,867
Prepaid expenses and other current assets	(41,311)	7,621
Accounts payable and accrued expenses	22,087	1,038
Accrued payroll and related amounts	<u>51,434</u>	<u>31,788</u>
Net cash provided by operating activities	<u>783,192</u>	<u>752,462</u>
Cash flows from investing activities		
Purchases of investments	(50,144)	(899,837)
Change in beneficial interest in an agency fund	(11,443)	1,834
Purchase of property and equipment	(106,306)	(112,761)
Proceeds from sale of property and equipment	<u>550,000</u>	<u>-</u>
Net cash provided (used) by investing activities	<u>382,107</u>	<u>(1,010,764)</u>
Cash flows from financing activities		
Principal payments on long-term debt	(260,651)	(22,726)
Contributions received for long-term purposes	<u>-</u>	<u>205,000</u>
Net cash (used) provided by financing activities	<u>(260,651)</u>	<u>182,274</u>
Net change in cash	904,648	(76,028)
Cash, beginning of year	<u>1,766,126</u>	<u>1,842,154</u>
Cash, end of year	<u>\$ 2,670,774</u>	<u>\$ 1,766,126</u>

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

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

Organization

Cross Roads House, Inc. (the Organization), was organized March 24, 1982, under the laws of the State of New Hampshire. Operations of the Organization commenced on January 1, 1984. The purpose of the Organization is to provide safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness in southeastern New Hampshire.

1. Summary of Significant Accounting Policies

A summary of the Organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) follows:

Recently Adopted Accounting Pronouncement

Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost. The adoption of Topic 326 during the year ended June 30, 2024 did not have an impact on the financial statements of the Organization.

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, 2024 and 2023, the Organization did not have any funds to be maintained in perpetuity. At June 30, 2024 and 2023, the balance in net assets with donor restrictions was made up entirely from net assets that are temporarily restricted in nature from a single donor. The fund are to be used to fund clothing and shoe purchases for residents.

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

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 statements 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 financial statements.

The Organization reports contributions of property 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 contributions for long-term purposes 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.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents for the purposes of the statements of cash flows. At June 30, 2024 and 2023, the Organization did not have any funds considered to be a cash equivalent.

Tenant Accounts, Grants and Contributions Receivable

Tenant accounts, grants and contributions receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to current year earnings and a credit to a valuation allowance based on its analysis of the Organization's past history and identification of trends for all funding sources in the aggregate. 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 the related receivable. As of June 30, 2024 and 2023, management determined an allowance for uncollectible accounts was not necessary for tenant accounts, grants or contributions receivable.

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

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>
Land improvements	15 years
Buildings and building improvements	15 - 40 years
Furniture, equipment and vehicles	7 - 10 years

Investments

Investments are stated at fair value, with the difference between cost and fair value being included in unrealized gains (losses) on investments. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Purchases and sales of investments are recorded on a trade date basis. Realized gains (losses) on investments sold are calculated using the average cost method.

Change in Net Assets from Operations

The statement of activities includes a measure of change in net assets from operations. Changes in net assets which are excluded from change in net assets from operations include investment return, net of the amounts distributed pursuant to the Organization's spending policy and investment fees, contributions or grant revenue which are donor restricted, and the release thereof when the Organization has complied with the donative restrictions.

Functional Allocation of Expenses

The costs of the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is a not-for-profit corporation under Section 501(c)(3) of the Internal Revenue Code (Code) and is exempt from income taxes on related income pursuant to Section 501(a) of the Code.

Subsequent Events

For purposes of the presentation of these financial statements in conformity with U.S. GAAP, the Organization has considered transactions or events occurring through November 4, 2024, which was the date that the financial statements were available to be issued.

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

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 the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and a line of credit, as disclosed in Note 6.

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

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 general expenditures not covered by donor-restricted resources.

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

	<u>2024</u>	<u>2023</u>
Cash	\$ 2,670,774	\$ 1,766,126
Tenant accounts receivable	-	91
Grants receivable	<u>505,942</u>	<u>180,597</u>
Financial assets available within one year for general expenditure	<u>\$ 3,176,716</u>	<u>\$ 1,946,814</u>

The Organization has board-designated investments that are intended to support general operations at the discretion of the Board of Directors. Since the Board of Directors does not currently intend to use these board-designated investments and is expected to maintain these funds for a long-term purpose, they have not been included in the information above.

3. Property and Equipment

Property and equipment consisted of the following:

	<u>2024</u>	<u>2023</u>
Land	\$ 213,195	\$ 458,291
Land improvements	4,071	4,071
Buildings and building improvements	6,154,329	6,262,849
Furniture, equipment and vehicles	<u>565,625</u>	<u>536,348</u>
	6,937,220	7,261,559
Less accumulated depreciation	<u>(2,642,635)</u>	<u>(2,454,166)</u>
Property and equipment, net	<u>\$ 4,294,585</u>	<u>\$ 4,807,393</u>

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

4. Beneficial Interest in an Agency Fund

The Organization is a beneficiary of an agency fund maintained at the New Hampshire Charitable Foundation (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 do not have the power to redesignate the funds contributed by the Organization. At June 30, 2024 and 2023, the estimated value of the future distributions from the agency fund in the amount of \$154,076 and \$142,633, respectively, is included in the statements of financial position as beneficial interest in an agency fund.

5. Fair Value Measurement

FASB Accounting Standards Codification (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 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.

Assets measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at June 30, 2024 Using:			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments				
Cash equivalents	\$ 490,234	\$ 490,234	\$ -	\$ -
Equity securities	1,501,719	1,501,719	-	-
Exchange traded funds	1,340,816	1,340,816	-	-
Mutual funds	<u>146,700</u>	<u>146,700</u>	-	-
Total investments	<u>\$ 3,479,469</u>	<u>\$ 3,479,469</u>	<u>\$ -</u>	<u>\$ -</u>
Beneficial interest in an agency fund	<u>\$ 154,076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,076</u>

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

	Fair Value Measurements at June 30, 2023 Using:			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments				
Cash equivalents	\$ 461,030	\$ 461,030	\$ -	\$ -
Equity securities	1,271,765	1,271,765	-	-
Exchange traded funds	967,681	967,681	-	-
Mutual funds	<u>392,226</u>	<u>392,226</u>	-	-
Total investments	\$ <u>3,092,702</u>	\$ <u>3,092,702</u>	\$ -	\$ -
Beneficial interest in an agency fund	\$ <u>142,633</u>	\$ -	\$ -	\$ <u>142,633</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 statements of financial position. Changes in fair value of the Organization's beneficial interest in the agency fund consisted of:

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 142,633	\$ 144,467
Investment return	17,790	4,566
NHCF fee	(940)	(957)
Distributions	<u>(5,407)</u>	<u>(5,443)</u>
Balance, end of year	\$ <u>154,076</u>	\$ <u>142,633</u>

6. Line of Credit

The Organization has established a \$300,000 line of credit with Provident Bank with a current interest rate of 8.5%. The interest rate is directly tied to the Wall Street Journal Prime Rate with no margin. Accordingly, any changes to this rate will change the Organization's line of credit rate. There was no outstanding balance as of June 30, 2024 and 2023.

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

7. Long-Term Debt

Long-term debt consisted of the following:

	<u>2024</u>	<u>2023</u>
Note payable to Provident Bank, due in monthly installments of \$1,293 including interest at 4.69%, through August 2037; collateralized by real estate.	\$ 153,684	\$ 160,402
Note payable to Provident Bank, due in monthly installments of \$953 including interest at 5.62%, through August 2037; collateralized by real estate.	98,986	104,586
Note payable paid off in 2024	-	<u>248,333</u>
	<u>252,670</u>	513,321
Less current portion	13,066	23,213
Less unamortized debt issuance costs	<u>2,124</u>	<u>2,286</u>
Long-term debt, net	<u>\$ 237,480</u>	<u>\$ 487,822</u>

Future minimum principal payments of long-term debt are as follows:

2025	\$ 13,066
2026	13,865
2027	14,712
2028	15,577
2029	16,935
Thereafter	<u>178,515</u>
	<u>\$ 252,670</u>

Cash paid for interest approximates interest expense.

8. Concentration of Credit Risk

For the years ended June 30, 2024 and 2023, approximately 39% and 39%, respectively, of revenue and support of the Organization was derived from government grants.

CROSS ROADS HOUSE, INC.

Notes to Financial Statements

June 30, 2024 and 2023

9. Greenleaf Apartments

The Organization owned a 12-unit single room occupancy building in Portsmouth, New Hampshire. The property was sold for \$550,000 in May 2024, resulting in a gain on the sale of property of \$149,691. For the years ended June 30, 2024 and 2023, rental income was \$59,950 and \$74,584, respectively, and rental expenses were \$37,552 and \$59,827, respectively. Rental expenses are included in the statements of functional expenses as program expenses.

**Cross Roads House Board of Directors
2025**

Mike Adams
MA&RT Architects LLC

Mike Ambrogi
Novocure

Bob Bear
Retired

Chris Bellmare
Arista Networks

Suzanne Bresette
Stratoge Partners

Bob Brown
Board Treasurer

Ken Cohen
General Adult Psychiatrist

Denis Dillon
McLane Middleton

Kathryn Drew
Merrill Lynch

Michael Dvorak
Service Credit Union

Brian Gibb
Semi-Retired

Steven Goddard
Retired

Jason Gregoire
Board Secretary
Sheehan Phinney

Lisa LeBlanc
Trimble, Inc.

Shaun Mathews
Retired
[View Bio](#)

**Cross Roads House Board of Directors
2025**

Vanda Moore
Board Vice President
Sprague Energy

Teresa Palmer
Former Resident
City of Portsmouth

Lex Scourby
Chicken of the Sea Frozen Foods

Chuck Silva
Board President
Retired

Robert Stevens
St. John's Episcopal Church

Ben St. Jean
Clipper Strategic Consulting, LLC

Andrea Williamson
Edward Jones

Bruce Yohr
AEMC Instruments

Anna Kay Vorsteg

PROFESSIONAL SUMMARY

Seasoned executive with 35+ years in the nonprofit sector. Decisive leader, skilled group facilitator, and excellent team builder. Experienced convener of stakeholders with a demonstrated ability to inspire collective interest in common purpose and guide collaborative action in its pursuit. Proficient public speaker, engaging presenter.

WORK HISTORY

PRESIDENT AND CEO 03/2004 to 01/2024

The American Youth Foundation, St. Louis, MO; Tuftonboro, NH; Shelby, MI

- Led national, multi-site youth empowerment organization, serving as many as 7,000, young people and adults, per calendar year, through residential programs
- Lifted organization from deficit spending to sustained fiscal health through a two-pronged approach, involving reductions in spending, on one hand, and conceptualizing and leading a revenue growth strategy, on the other
- Grew organization from annual budget of \$3.5M to \$8M, expanding and diversifying program audiences and offerings,
- Built endowment from \$7M to \$40M, through annual fundraising, major gifts, and capital campaigns
- Strengthened program quality and results through a disciplined realignment with organization's mission, resulting in increased donor participation, strong client retention, and full enrollment for all seasons, across campuses, pre-pandemic
- Reorganized executive structure, dismantling national office and distributing leadership authority and responsibility across program campuses
- Deepened and broadened health team expertise across campuses, enabling programs to serve a broader array of participants with diverse physical and mental health needs
- Cultivated strong relationships with internal and external stakeholders to maximize collaborative efforts while serving as member of Executive Committee of the AYF Board of Directors, as well as liaison to Program and Education, Finance, Investment, Development, Risk Management, Human Resources, Strategic Planning, and Property and Maintenance Committees

EXECUTIVE DIRECTOR, MERROWVISTA EDUCATION CENTER 09/1994 to 03/2004

The American Youth Foundation, Center Tuftonboro, NH

- Established new relationships and partnerships with schools and community organizations throughout the Northeast
- Expanded scholarship program to include multiyear grants targeting underserved and under-resourced communities
- Convened roundtable sessions for parents and practitioners addressing pressing social issues, including poverty, substance abuse, social-emotional health, and gun violence
- Developed and implemented campus master plan to transform an aging infrastructure, addressing risk management, accessibility, sustainability, and program use concerns, while expanding capacity and enabling year-round operations
- Improved seasonal staff recruitment, training, and support, achieving a retention high of 80%, a benchmark for the camping industry in the Northeast

**WORK HISTORY
CONTINUED****SENIOR PROGRAM DIRECTOR, MERROWISTA EDUCATION CTR 01/1990 to 09/1994**
The American Youth Foundation, Center Tuftonboro, NH

- Directed summer camps and founded year-round, residential community and school programs that inspire youth to discover and develop their personal best and make a positive difference in their communities
- Leveraged federal and foundation funds (e.g., USDOE Safe and Drug Free Schools and Annie E Casey Foundation grants) to underwrite programs for youth designed to improve health and wellness, academic performance, and self efficacy
- Designed and implemented mission-supporting, experience-based programs tailored to meet individual client needs including underserved populations and individuals with chronic health conditions
- Founded residential college internship program
- Established relationships and partnerships with institutions of higher education that served as feeder organizations for staff and intern talent

PROGRAM DIRECTOR 08/1988 to 08/1989
Cal-Wood Education Center, Jamestown, CO

- Partnered with community organizations in the greater Denver region to develop and implement residential programs for vulnerable populations, including recent immigrants, people with disabilities, and those living with food or housing insecurities
- Worked with Boulder Valley School District to develop experience-based education programs for students and teachers
- Hired, trained, managed college and graduate level interns and program staff

EDUCATION

University of Maryland, College Park, MD
Undergraduate Studies in Education

Antioch New England Graduate School, Keene, NH
Graduate Studies in Non Profit Management

**COMMUNITY
SERVICE
EXPERIENCE**

- Portsmouth Initiative for Workforce Housing, Housing for Victims of Domestic and Sexual Violence, and Child Care; Committee Member
- Housing First for Victims of Human Trafficking Initiative, Organizer
- Middle- and High School Student Community Service Program, Group Leader
- Zebra Crossings, Volunteer Fundraiser
- Seacoast Outright, Board Member and Volunteer
- Dan Hole Pond Watershed Trust, Treasurer
- St. John's Episcopal Church Vestry, Senior Warden
- Governor's Task Force on Service Learning, Committee Member
- PlusTime NH, Board Chair

CHRISTINE A. STOVER, MBA

PROFESSIONAL SUMMARY

Inspirational leader who has increased net income in every position held by exercising critical thinking, collaborative management, and analytical accountability.

PROFESSIONAL EXPERIENCE

Firehouse Center for the Arts, Newburyport, MA

June 2021 – Present

Regional 191-seat performing arts center that produces plays, presents concerts and hosts community-based productions and events for 25,000+ visitors annually.

Director of Operations and Administration: Leadership Team Member handling all Finance, Human Resources, Facility Management, Front of House operations and 125+ volunteers corps.

- Oversee Facility Rental Program with 188% revenue growth vs. pre-pandemic levels.
- Drive 107% increase in Concessions Revenue compared to pre-pandemic levels.
- Realized 15% annual savings in recurring operational costs in the first year.
- Professionalize HR and Front of House operations by establishing processes, training and reporting.
- Assess and establish Commercial Cleaning Contract, Commercial and Medical Insurance, 401(k) Plan.
- Execute multiple deferred maintenance and facility enhancement projects to elevate patron experience.
- Quickbooks, Audience View and Spektrix proficient.

Infinity Global, Danville, VA

May 2018 – May 2021

Privately-owned luxury retail packaging global supply chain company with \$110M revenue, eight offices in five countries, a distribution center and 11 third-party warehouses.

Account Manager: Strategic Business Unit Manager responsible for driving operational profitability for 15 global clients representing \$26M annual sales revenue through effective supply chain management.

- Responsible for \$26M in Sales and a team of 10 direct reports.
- Drove the Sales and Operations Plan for each brand and executed the corresponding Supply Plan.
- Worked collaboratively with clients and shared support services such as Purchasing, Logistics, Forecasting, Business Development and Creative to improve company profitability.
- Determine total cost-to-market including product cost, freight, duties, tariffs, taxes and handling.
- Hands-on detailed inventory and demand planning from brand to item level.

First Piedmont Waste and Recycling Solutions, Chatham, VA

February 2005 – May 2018

Privately-owned regional company with \$36M in revenue, 90+ trucks, a landfill, two transfer stations and 150 employees.

Vice President of Sales and Support Services: 2011 – 2018. Led Accounting, Sales, Customer Service, Human Resources, Information Technology, Credit and Collections departments – a division totaling 19 employees.

- Restructured Sales Team which drove 36% increase in revenue since 2011.
- Created new pricing strategy which yielded three percentage-point increase in profitability since 2015.
- Realigned resources and personnel to improve efficiency, saving \$185K annual GS&A.
- Assisted CEO with acquisitions including valuation, negotiation and integration.
- Developed and utilized pro-forma tool for construction and operation of CNG fueling station.
- Constructed and implemented new performance review process for managers.
- Designed marketing plan using digital and asset-based promotion and community engagement.

CHRISTINE A. STOVER, MBA

Chief Administrative Officer and Special Projects Manager: 2008 – 2011. Worked directly with CEO on company-wide initiatives while leading Customer Service, Billing, AR, Payroll and Dispatch Departments.

- Reduced Customer Service Department staffing 15% through job evaluation and utilization of software.
- Instituted additional fees which generated \$36K annually.
- Spearheaded change to mechanic work order tracking system, linking productivity to compensation.
- Built driver productivity metrics system.

Chief Administrative Officer: 2005 – 2008. Led Customer Service, Billing, AR and Dispatch Departments. Performed all payroll duties including bi-weekly, quarterly and annual state and federal tax filings.

- Transformed Customer Service, Billing and Dispatch into a cohesive, efficient team while streamlining daily workflow and monthly billing processes.
- Wrote countless custom Crystal Reports to increase efficiency and internal and external communication.

Chatham Hall, Chatham, VA

August 1992 – February 2005

An all-girls college-preparatory boarding school founded in 1894 with students from around the world. Alumnae body of 4,000+ and operating budget of \$4M.

Director of Advancement: 2003 – 2005. Led team of seven professionals responsible for all fund raising, alumnae relations, school communications, gift recording, research, stewardship and event planning.

- Conceptualized and executed an integrated advancement plan resulting in \$2.5M in annual donations.
- Worked closely with Board of Trustees and major donors to realize school's Strategic Plan.

Director of Marketing and Communications: 2002 – 2003.

- Launched new institutional identity across multiple platforms with an annual budget of \$200,000.

Director of Admissions: 1997 – 2002. Led student recruitment under Board directive to increase enrollment.

- Increased new student enrollment 30% and total enrollment 15% while improving academic profile of recruits.
- Managed a \$750,000 Financial Aid budget.
- Traveled extensively domestically and internationally.

Director of Annual Fund and Alumnae Relations: 1992 – 1997. Created and executed fund-raising plan utilizing peer solicitation, extensive class agent network, direct mail, and telephone. Organized numerous alumnae events.

- Exceeded previous Annual Fund dollars raised five years in a row, breaking all institutional records.
- Worked in concert with Director of Advancement and Board of Trustees on \$21.5M Capital Campaign.

Assistant Buyer, Hecht's – A May Department Store, Arlington, VA

August 1989 – August 1992

EDUCATION

Master of Business Administration 2004

Averett University, Danville, VA

4.0 GPA

Bachelor of Arts in History 1989

University of Virginia, Charlottesville, VA

Echols Scholar

COMMUNITY LEADERSHIP

Board President: Danville Pittsylvania County Chamber of Commerce, Boys and Girls Clubs of the Danville Area, Woodlawn Academy. **Board Treasurer:** Virginia Museum of Natural History. **Board Member:** Institute for Advanced Learning and Research, Dan River Non-Profit Network, Danville Museum of Fine Arts and History.

References Available on Request

SANDRA L. BEAUDRY
Licensed Marriage and Family Therapist, NH #22

EDUCATION

Master of Science, December 1992
Marriage and Family Therapy
University of New Hampshire

Bachelor of Science, September 1987
Human Services
University of Southern New Hampshire

CLINICAL AND SOCIAL SERVICE MANAGEMENT EXPERIENCE

CROSS ROADS HOUSE

Portsmouth, NH

January 2014 to present

Program Director

- Supervise Shelter and Community-Based Clinical Case Management program
- Responsible for enhancement of programming to support residents physical and emotional well-being, self-sufficiency, and move to permanent housing
- Establish inter-agency partnerships
- Seek diverse funding, including government and private grants and the provision of reimbursable services
- Identify and meet direct and clinical service staff training needs
- Oversee CRH entry into the Homeless Management Information System, data collection and outcome tracking
- Direct Permanent Supportive Housing and Rapid Re-Housing programs

WAYPOINT (FORMERLY CHILD AND FAMILY SERVICES)

Manchester, Concord, Portsmouth, NH

February 1997 to January 2014

Program Director

October 2008 to January 2014

Program Leadership and Supervision

- Directed statewide counseling and adolescent/young adult substance abuse treatment programs and a federally funded mentoring/family support program for youth being released from the Sununu Youth Services Center (joint project with Goodwill of NNE)
- Supervised 14 direct report clinical staff and two interns
- Supported implementation of Trauma-Focused Cognitive Behavioral Therapy and trauma-informed care
- Provided supervision and clinical support to the Seacoast Street Outreach Program mental health clinician and oversaw the mental health subcontract with the Healthcare for the Homeless program at Families First
- Developed and maintained procedure manuals for counseling and substance abuse treatment programs
- Oversaw quality assurance of clinical records and implementation of evidence-based practices.
- Developed, monitored, and maintained program budgets that have ranged from a total of \$1 million to \$1.4 million annually
- Supervised and coordinated the statewide CFS Deployment Cycle Support Program, which provided home-based counseling and support to military service members and their families before, during, and after deployment, through a subcontract with Easter Seals
- Directed the Family Intervention Program, state-contracted barrier-resolution services for TANF recipients in the New Hampshire Employment Program across the state, including four sub-contracts with Family Resource Centers
- Provided administrative and clinical support to Healthy Marriage Responsible Fatherhood federal grant project serving fathers in the state prison system and their families.

Grants and Contracts

- Managed or co-managed four multi-year federal grants from SAMHSA, OJJDP, and ACF, including data collection and reporting, continuation applications, annual progress reports, and no-cost extension requests
- Managed state contracts with BDAS, DOC, and DFA, including proposal writing and submission, data collection and reporting, and budget development
- Wrote or contributed to grant proposals to foundations, including grants received from Peoples United Bank for Seacoast office-based family counseling and Healthcare Gives for mobile mental health services in the Street Outreach Program
- Developed proposals and received funding from United Way agencies across the state
- Wrote proposals to municipalities, including the city of Portsmouth, and presented to town selectman and town budget meetings

- Facilitated agency contracts with managed care companies for counseling and substance abuse treatment services and the credentialing of CFS clinical staff
- Provided the CFS agency administrator function for WITS, the web-based treatment, data, pay-for-performance, and billing center for Access to Recovery and BDAS treatment contracts

Board and Community Involvement

- Served as the staff liaison to the CFS Seacoast Regional Advisory Board, facilitating monthly meetings and their work in fundraising, including the RiverWoods Gala and the Lonza golf tournament
- Facilitated a multi-disciplinary advisory board for the CFS Adolescent Substance Abuse Treatment program with representatives from prevention, treatment, school and juvenile justice service providers
- Represented CFS on the following boards: *New Hampshire Alcohol and Other Drug Service Providers Association*, *Health First* (Laconia and Franklin), and *Community Resource Network* (Seacoast)
- Serve as Board Secretary and Conference Registrar for the *New Hampshire Association for Infant Mental Health*

Program Manager

June 2007 to October 2008

Managed Family Intervention Program

Marriage and Family Therapist

February 1997 to June 2007

Provided assessment and psychotherapy services to individuals, couples and families in a variety of Seacoast area settings, including community-based therapy to individuals and families experiencing homelessness or housing insecurity in conjunction with the *Healthcare for the Homeless* program, consultation to *Community Child Care Center*, and critical incident response with the state *Disaster Behavioral Health Response Team*. Served on the board of *SeaCare Health Services* for nine years as the mental health representative.

COMMUNITY PARTNERS

Rochester, NH

Home-Based Clinician

May 1992 to February 1997

Provided home-based family therapy, case management, and provider consultation services to multi-problem families in Strafford County. Helped develop and taught Child Impact seminar for divorcing parents.

RESIDENTIAL AND CASE MANAGEMENT EXPERIENCE IN DEVELOPMENTAL DISABILITIES

Service Coordinator

October 1988 to August 1991

Provided service coordination and individual support to developmentally disabled adults and their families.

Merrimack Valley Case Management Team, Mass. Dept. of Mental Retardation, Haverhill, MA

Case Manager

April 1987 to September 1988

Obtained and coordinated community services for developmentally disabled adults.

One Sky, Portsmouth, NH

Coordinator of Community Residences

December 1984 to April 1987

Supervised the operation of four licensed community residences for developmentally disabled adults

Group Home Coordinator

February 1983 to December 1984

Established and managed group home for four deinstitutionalized men.

Sullivan County Developmental Services, Claremont, NH

Assistant Residential Program Supervisor

March 1982 to January 1983

ACCESS, Conshohocken, PA

Resident Manager

November 1980 to March 1982

River Crest Center, Mont Clare, PA

PROFESSIONAL MEMBERSHIP AND EDUCATION

Clinical Fellow and Approved Supervisor, American Association of Marriage and Family Therapy

Adjunct Professor

January 2013 to May 2015

Spring Semester Marriage and Family Therapy Graduate Practicum, University of New Hampshire

Teaching Assistant

September 1991 to May 1992

Introduction to Human Development course, University of New Hampshire

Presenter, various professional continuing education workshops, including *Assessing Families*, *Working with Difficult Families*, *Child Care Consultation*, and *The NH DOC Fatherhood Project*

Michelle Smith

OBJECTIVE

To obtain a new and challenging position in a pleasant work environment, that offers the opportunity for professional development.

PROFESSIONAL STRENGTHS

- Detail-oriented
- Commitment to delivering superior customer service
- Team-oriented
- Technical proficiency
- Excellent communications skills
- Strong organizational skills
- Dedicated to timely project delivery
- Willing to learn new processes

EMPLOYMENT

Cross Roads House Homeless Shelter

Portsmouth NH

Case Manager Full Time

May 2022-Present

- Support and assist residents with housing and job search, budgeting, and financial management Practices, banking and credit repair, and self-advocacy.
- Assess residents for strengths and barriers, including housing, employment, mental health, substance use and criminal history.
- Recommend and support improvements in program and shelter operations as appropriate.
- Assess crisis situations and respond appropriately.
- Providing support and documentation to help our residents find safe, affordable housing.

Cross Roads House, Homeless shelter

Portsmouth NH

Direct care staff Part time

June 2012-May 2022

- Completing intakes
- Assisting with Donations
- Administering A/U when needed
- Breathalyzer residents when needed
- Keeping the shelter clean and safe.

Sports Medicine Atlantic Orthopedic

Portsmouth, NH

Billing Representative

September 2019-Present

- All Medicaid, Medicare/DME, Blue Cross/Blue Shield and Commercial billing
- File appeals on various insurance databases
- Locate and correct payment overages and reimburse insurance or patient

- Interpret EOBs and determine contractual obligation
- Interact with patients over the phone or in person to settle payments associated with their active or delinquent accounts

Frisbie Memorial Hospital

Patient Account Clerk

Rochester, NH

Feb 2010-September 2019

- Blue Cross Blue Shield and Medicaid Billing
- Input claim information into NH Medicaid billing system
- Locate and correct payment overages and reimburse insurance or patient
- Interpret EOBs and determine contractual obligation

The CCS Companies

UM Support/Legal Representative

Portsmouth, NH

July 1995- July 20009

- Responsible for auditing subrogation files
- Trace carrier information
- Locate "no-found" checks for the finance department since January 2006
- General Collections, Data Entry, Legal Clerk, Subrogation Collections, Skip Tracing, Restitution and Judgment Collections
- Forwarded subrogation and commercial files to Attorneys
- Follow up on status of legal accounts
- Monitoring accounts that are near deadline

Previous experience included 4-5 years management experience.

EDUCATION

- Hesser College 2 years
- Graduated Portsmouth High School

SKILLS

- Proficient in Microsoft Word, Excel and Power Point
- Capable of quickly learning new computer software, systems, and company processes
- I am an organized individual with excellent phone skills with a professional demeanor.

REFERENCES

Available upon request

Stephanie A. Bacon

EDUCATION

New England College, Henniker, New Hampshire
Bachelor of Arts, Business Administration
Associates in Applied Science, Accounting

VALUABLE SKILLS

Intuit products with a focus on Quickbooks Pro Desktop & Premier beginning QBO training now
Solid MS Excel (up to intermediate) & Word experience
Adapts easily to other industry specific software and willing to train online for new programs

WORK HISTORY

- 2/23 to present Cross Roads House, Portsmouth, NH
Finance Director/Human Resources
Responsible for weekly payroll, depositing/reconciling 941 taxes and quarterly reports, W2 & 1099 prep, A/P for CRH vendors and landlords thru rental assistance program, monthly state billing/job costing & reporting, insurance renewal/tracking, annual audit, develops policies and procedures for finance department, works with shelter manager to hire and place employees in available positions, onboards and exits employees as necessary, uses Quickbooks Premier to reconcile bank accounts & credit cards, monitors company provided Simple IRA for employees, attends Finance Committee meetings to present monthly overview of P&L, BS and Cash Flow, works under FC direction to track and place investment accounts and endowments
- 12/20 to 12/22 Self-employed as small business bookkeeper working from home during covid.
Full-time caregiver to family member with Lewy Body Dementia.
- 1/19 to 12/20 MSJ, Dover, NH
Full Charge Bookkeeper/Office Administrator
Accounting to include daily data entry and reconciliation of 12 checking accounts, cash/credit card deposits from 6 brick & mortar stores and online sales, monthly sales tax reports/payments for ME and MA, Bi-weekly payroll for 20/30 employees using 3rd party payroll co., 1099 payments to contractors, tracked and filed all licenses needed, setup and maintained sales commission reports, Bookkeeping office relocated to Newburyport, MA from Dover, NH during COVID, unable to commute causing job change
- 11/06 to 1/19 HCA, Kennebunk, ME
Bookkeeper/Office Administrator
Full Charge Bookkeeper for a small 501c (3) Art school, work included tracking & invoicing students/donor contributions, Accounts Payable & Receivable, bank account reconciliation, cash flow management, sales tax payments and reports for ME & MA, 941 & 940 deposits and reports, prepared QB files and Statement of Functional Expenses for accountant to complete Form 990, assisted with enrollment, certifying documents and fund-raising, managed on-site retail art supply store including ordering/tracking inventory & cash flow, founder of school has retired, classes & workshops have been relocated to Colorado

04/03 to
11/06

Fitness in Northern New England, Inc., York, ME

Bookkeeper/Office Administrator

Account reconciliation, A/P & A/R, cash flow analysis for 6 fitness centers/locations, banking, AJE's, invoicing & sales tax reports for owner's second business
Owner successfully sold both businesses leading to position at HCA

09/00 to
04/03

McHenry Architecture, Terra Firma Landscape Architecture, Sumner Davis Architects

Bookkeeper/Office Administrator – Independent Contractor

Bookkeeping and Administrative support for all three businesses
payroll & tax deposits, 941 & 940 reports, AJE's, account reconciliation, tracked architectural contracts and reimbursable expenses, monitored lines of credit and loans, administrative work as needed, all three businesses grew big enough to require full-time support which coincided with being hired to assist Fitness in Northern NE with the sale of their business

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: Cross Roads House, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Anna Kay Vorsteg	Executive Director	\$0.00	\$150,000.00
Christine Stover	Chief Operating Officer	\$0.00	\$110,000.00
Sandy Beaudry	Programs Director	\$0.00	\$83,276.00
Michelle Smith	Shelter Director	\$66,500.00	\$72,706.25
Stephanie Bacon	Finance Director	\$0.00	\$81,422.50
		\$0.00	\$0.00
		\$0.00	\$0.00



ARC

/3A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Whver
 Commissioner

Karla S. Fox
 Director

129 PLEASANT STREET, CONCORD, NH 03301
 603-271-9544 1-800-852-3345 Ext. 9544
 Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Stafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,600,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

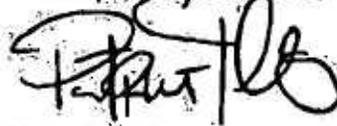
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



f/ ♦ Lori A. Weaver
t ♦ Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc 166570

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition 157730

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc 313375

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc 157465

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place 156274

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc 174173

Fiscal Details

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prag Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities 177165

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prag Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence 155510

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc 177511

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prag Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc 154987

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prag Svc	42307020	\$50,960
2025	102-500731	Contracts for Prag Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency 156244

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prag Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

		Subtotal	\$361,719
--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prag Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class/ Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 Project Title State Grant-in-Aid for
 Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 - Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 - Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 - Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 - Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-in-Aid for
 Emergency Shelter Program**

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>							

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>							

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-0BH-01-STATE-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 Cross Roads House, Inc.		1.4 Contractor Address 600 Lafayette Road Portsmouth, NH 03801	
1.5 Contractor Phone Number (603) 43 2218	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$1,019,200
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Date: 4/4/2024		1.12 Name and Title of Contractor Signatory Wildolfo Arvelo Executive Director	
1.13 State Agency Signature [K...s:f] Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja s. Fox Director	
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) B1 [f... B tl, O On: 3/5/2024			
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 11 ("State"), engages contractor identified in block 13 ("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 12 and 14, 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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place, not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Rockingham County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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 **DFI**

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- documentation sufficient to allow the Department to assess, at minimum, the following:
- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security web pages.
 - 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition. r1814

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

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

1.17.1.3. 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.

1.17.1.4. 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.

1.17.1.5. 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.

1.17.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. 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 the

New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program
EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to; time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:
Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions, Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, 11b, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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 expenses.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C

and shall return to the Department all payments made under the Agreement, to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Cross Roads House, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (If applicable)	#OIV/OI
Line Item	Program Cost. Funded by DHHS
1. Salary & Wages	\$183,664
2. Fringe Benefits	\$20,384
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and appendix IV to 2 CFR 200.	\$0
5.(8) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (as defined below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$204,048
Total Indirect Costs	\$0
TOTAL	\$204,048

Contractor Initials: _____

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Cross Roads House, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	7/1/24-6/30/25
Indirect Cost Rate (if applicable):	#DIV/0!
Line Item	Program Cost • Funded by DHHS
1. Salary & Wages	\$733,616
2. Fringe Benefits	\$81,536
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contrads	\$0
Total Direct Costs	\$815,152
Total Indirect Costs	\$0
TOTAL	\$815,152

Contractor Initials: _____

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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 (OHHS) 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

|||||

New Hampshire Department of Health and Human Services
Exhibit D
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.

New Hampshire Department of Health and Human Services

Exhibit D

OHHS 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.

11. 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.

Contractor Initials _____

New Hampshire Department of Health and Human Services

Exhibit D

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 currenty-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.

Con-,, _____

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials WA

New Hampshire Department of Health and Human Services
Exhibit D
OHHS 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 subcontracting 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

Coals,cto,*****

New Hampshire Department of Health and Human Services
Exhibit D
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.

New Hampshire Department of Health and Human Services

Exhibit D

OHHS 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;

Contractor, _____

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 HIPM 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 bGM<II

Exhibit E

Business Associate Agreement

Page 1 of 6

V 2.0

Contractor Initials

Uff

Date 3/4/2024

New Hampshire Department of Health and Human

Exhibit E

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, DHSPrivacyOfficer@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, at 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

Exhibit E

Contractor Initials Pa -----

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials (IQ)

Business Associate Agreement

Page 3 of 5

V2.0

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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) Objections 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 so d.

Exhibit E

UJA

Contractor Initials _____

Date 3/4/2024

New Hampshire Department of Health and Human

Exhibit E

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

Cross Roads House, Inc.

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Wildolfo Arvelo

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. FOX

wildolfo Arvelo

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Families in Transition. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024 (Item #13A) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$5,024,400
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/9/2025

Date

DocuSigned by:

Katja S. Fox

Name: Katja S. Fox

Title: Director

Families in Transition

4/9/2025

Date

Signed by:

Maria Devlin

Name: Maria Devlin

Title: President & CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/11/2025

Date

DocuSigned by:
Robyn Guarino
748721041011460
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in Transition
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/25.. 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	0.15
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$1,345,597
2. Fringe Benefits	\$1
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0.
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$1
Other (please specify)	\$1
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$1,345,600
Total Indirect Costs	\$202,000
TOTAL	\$1,547,600

Contractor Initials: Initial
mJ

Date: 4/9/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in Transition
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	0.15
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$1,345,597
2. Fringe Benefits	\$1
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$1
Other (please specify)	\$1
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$1,345,600
Total Indirect Costs	\$202,000
TOTAL	\$1,547,600

Contractor Initials: MD

Date: 4/9/2025

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 FAMILIES IN TRANSITION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 13, 1994. 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: 207982

Certificate Number: 0007002142



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 15th day of January A.D. 2025.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Steve Norton 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 Families in Transition
(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 18, 2025, at which a quorum of the Directors/shareholders were present and voting.

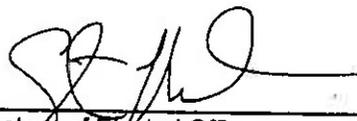
VOTED: That Maria Devlin, President & CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Families in Transition to enter into contracts or agreements with the State
(Name of Corporation/LLC)

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

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

Dated: 4/9/25



Signature of Elected Officer
Name: Steve Norton
Title: Board Chair



OUR MISSION

The mission of Families in Transition is to prevent and break the cycle of homelessness.




**Families
in Transition**

CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

December 31, 2023

(With Comparative Totals for 2022)

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Families in Transition, Inc. and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2023 and the related consolidated statements of activities, functional expenses and cash flows for the year 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 December 31, 2023, and the changes in their consolidated net assets and their consolidated cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance, during the year ended December 31, 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.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information, which consists of the consolidating statement of financial position as of December 31, 2023, and the related consolidating statements of activities and functional expenses for the year then ended, is presented for purposes of additional analysis of the consolidated financial statements, rather than to present the financial position and changes in net assets of the individual entities, and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling the supplementary information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2022 consolidated financial statements and, in our report dated April 18, 2023, expressed an unmodified opinion on those audited consolidated financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
April 16, 2024

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Financial Position

December 31, 2023

(With Comparative Totals for December 31, 2022)

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,534,189	\$ 3,032,429
Accounts receivable	130,165	38,023
Grants and contributions receivable	517,258	377,189
Prepaid expenses	114,077	155,054
Other current assets	<u>59,889</u>	<u>60,395</u>
Total current assets	3,355,578	3,663,090
Replacement reserves	619,059	581,065
Reserve cash designated for properties	947,616	535,434
Investments	2,399,065	2,004,113
Investment in related entity	1,000	1,000
Property and equipment, net	32,219,547	34,057,824
Development in process	<u>400,162</u>	<u>46,458</u>
Total assets	\$ <u>39,942,027</u>	\$ <u>40,888,984</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Current portion of long-term debt	\$ 830,893	\$ 597,670
Accounts payable	216,159	184,700
Accrued expenses	312,928	251,625
Line of credit	-	175,000
Other current liabilities	<u>83,564</u>	<u>95,593</u>
Total current liabilities	1,443,544	1,304,588
Long-term debt, net	<u>15,115,758</u>	<u>15,929,654</u>
Total liabilities	<u>16,559,302</u>	<u>17,234,242</u>
Net assets		
Without donor restrictions	22,445,815	22,375,585
With donor restrictions	<u>936,910</u>	<u>1,279,157</u>
Total net assets	<u>23,382,725</u>	<u>23,654,742</u>
Total liabilities and net assets	\$ <u>39,942,027</u>	\$ <u>40,888,984</u>

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

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Activities

Year Ended December 31, 2023

(With Comparative Totals for the Year Ended December 31, 2022)

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
Revenue and support				
Federal, state and other grant support	\$ 4,522,699	\$ -	\$ 4,522,699	\$ 4,075,728
Employee retention tax credit (ERTC) revenue	870,880	-	870,880	-
Rental income, net of vacancies	3,067,844	-	3,067,844	2,655,665
Thrift store sales	679,347	-	679,347	647,498
Public support	1,904,740	778,718	2,683,458	2,808,811
Special events	428,660	-	428,660	413,610
Developer fees	-	-	-	95,661
Unrealized gain (loss) on investments	304,177	-	304,177	(400,444)
(Loss) gain on disposal of property and equipment	(4,257)	-	(4,257)	13,506
Interest income	53,438	-	53,438	5,845
In-kind donations	36,163	-	36,163	49,947
Forgiveness of debt	131,267	-	131,267	131,267
Medicaid reimbursements	367,428	-	367,428	445,262
Other income	158,466	-	158,466	296,912
Net assets released from restrictions	<u>1,120,965</u>	<u>(1,120,965)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>13,641,817</u>	<u>(342,247)</u>	<u>13,299,570</u>	<u>11,239,268</u>
Expenses				
Program activities				
Housing	10,474,146	-	10,474,146	10,149,416
Thrift store	<u>464,407</u>	<u>-</u>	<u>464,407</u>	<u>539,327</u>
Total program activities	10,938,553	-	10,938,553	10,688,743
Fundraising	926,670	-	926,670	886,465
Management and general	<u>1,406,447</u>	<u>-</u>	<u>1,406,447</u>	<u>1,348,001</u>
Total expenses	<u>13,271,670</u>	<u>-</u>	<u>13,271,670</u>	<u>12,923,209</u>
Change in net assets from operations	370,147	(342,247)	27,900	(1,683,941)
Partnership distributions	-	-	-	(752)
Transfer of net assets to non-related entity	<u>(299,917)</u>	<u>-</u>	<u>(299,917)</u>	<u>-</u>
Change in net assets	70,230	(342,247)	(272,017)	(1,684,693)
Net assets, beginning of year	<u>22,375,585</u>	<u>1,279,157</u>	<u>23,654,742</u>	<u>25,339,435</u>
Net assets, end of year	<u>\$ 22,445,815</u>	<u>\$ 936,910</u>	<u>\$ 23,382,725</u>	<u>\$ 23,654,742</u>

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

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Functional Expenses

Year Ended December 31, 2023

(With Comparative Totals for the Year Ended December 31, 2022)

	Program Activities			Management and General	2023 Total	2022 Total
	Housing	Thrift Store	Fundraising			
Salaries and benefits						
Salaries and wages	\$ 4,552,732	\$ 313,778	\$ 455,273	\$ 682,910	\$ 6,004,693	\$ 6,088,999
Employee benefits	435,674	17,481	43,568	65,351	562,074	544,482
Payroll taxes	<u>346,358</u>	<u>23,933</u>	<u>34,636</u>	<u>51,954</u>	<u>456,881</u>	<u>484,208</u>
Total salaries and benefits	5,334,764	355,192	533,477	800,215	7,023,648	7,117,689
Other expenses						
Advertising	10,129	15,623	998	1,497	28,247	26,161
Bad debts	57,816	-	-	-	57,816	28,184
Bank charges	13,851	11,292	1,338	2,007	28,488	23,978
Condominium association fees	18,859	-	-	-	18,859	16,200
Consultants	281,391	5,176	20,273	30,410	337,250	169,754
COVID expenses	-	-	-	-	-	7,949
Depreciation	1,209,177	3,015	120,681	181,022	1,513,895	1,492,706
Events	78,766	-	-	-	78,766	90,936
Food	151,089	-	-	-	151,089	145,684
Insurance	196,115	2,393	17,395	26,092	241,995	235,088
Interest expense	161,818	-	25,771	38,656	226,245	215,560
Management fees	-	-	-	-	-	(360)
Meals and entertainment	4,196	45	417	625	5,283	3,919
Membership dues	87,034	1,076	8,628	12,943	109,681	120,692
Office supplies	107,368	10,022	10,659	15,988	144,037	126,729
Participant expenses	147,451	87	-	-	147,538	80,441
Postage	5,377	-	538	807	6,722	6,423
Printing	39,473	88	3,947	5,921	49,429	32,372
Professional fees	161,928	-	15,822	23,734	201,484	232,685
Rental subsidies	163,605	-	-	-	163,605	176,911
Repairs and maintenance	792,978	20,546	75,080	112,619	1,001,223	866,946
Staff development	20,199	-	1,916	2,874	24,989	12,937
Taxes	388,859	1,500	-	-	390,359	340,212
Technology support	93,104	-	9,245	13,867	116,216	128,180
Telephone	125,784	1,377	12,360	18,541	158,062	147,719
Travel	20,178	-	2,017	3,026	25,221	31,025
Utilities	682,273	15,479	66,108	99,163	863,023	882,143
Workers' compensation	<u>120,564</u>	<u>21,496</u>	<u>-</u>	<u>16,440</u>	<u>158,500</u>	<u>164,346</u>
Total expenses	<u>\$10,474,146</u>	<u>\$ 464,407</u>	<u>\$ 926,670</u>	<u>\$ 1,406,447</u>	<u>\$13,271,670</u>	<u>\$12,923,209</u>

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

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Cash Flows

Year Ended December 31, 2023

(With Comparative Totals for the Year Ended December 31, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ (272,017)	\$ (1,684,693)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,527,239	1,506,050
Forgiveness of debt	(131,267)	(131,267)
Unrealized (gain) loss on investments	(304,177)	400,444
Transfer of net assets to non-related entity, net of cash and restricted cash of \$86,168	213,749	-
Loss (gain) on disposal of property and equipment	4,257	(13,506)
Change in operating assets and liabilities:		
Accounts receivable	(92,361)	16,439
Grants and contributions receivable	(140,069)	402,282
Prepaid expenses	40,977	(6,749)
Other current assets	(314)	(8,341)
Accounts payable	1,741	(16,796)
Accrued expenses	61,303	(15,734)
Other current liabilities	(11,209)	15,067
Net cash provided by operating activities	<u>897,852</u>	<u>463,196</u>
Cash flows from investing activities		
(Purchases of) withdrawal from investments	(90,775)	300,019
Investment in development in process	(353,704)	(1,528,079)
Proceeds from disposal of assets	-	39,578
Acquisition of property and equipment	<u>(79,835)</u>	<u>(449,887)</u>
Net cash used by investing activities	<u>(524,314)</u>	<u>(1,638,369)</u>
Cash flows from financing activities		
Proceeds from long-term debt	-	1,791,621
Payments on long-term debt	<u>(421,602)</u>	<u>(331,970)</u>
Net cash (used) provided by financing activities	<u>(421,602)</u>	<u>1,459,651</u>
Net (decrease) increase in cash and restricted cash	<u>(48,064)</u>	<u>284,478</u>
Cash and restricted cash, beginning of year	<u>4,148,928</u>	<u>3,864,450</u>
Cash and restricted cash, end of year	<u>\$ 4,100,864</u>	<u>\$ 4,148,928</u>
Composition of cash, cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	\$ 2,534,189	\$ 3,032,429
Replacement reserves	619,059	581,065
Reserve cash designated for properties	<u>947,616</u>	<u>535,434</u>
	<u>\$ 4,100,864</u>	<u>\$ 4,148,928</u>
Supplemental disclosures:		
Acquisition of property and equipment and development in process through accounts payable	<u>\$ 63,046</u>	<u>\$ -</u>
Property and equipment transferred from development in process	<u>\$ -</u>	<u>\$ 1,800,080</u>
Interest paid	<u>\$ 212,901</u>	<u>\$ 202,216</u>

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

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

Organization

Families in Transition, Inc. (FIT), an incorporated New Hampshire nonprofit, provides hunger relief, emergency shelter, safe affordable housing and support services to individuals and families who are homeless or in need in the State of New Hampshire. The programs and services offered provide positive outcomes through the incorporation of evidence based models and practices to meet identified needs and goals of those they serve and provide an integrated system of care to prevent homelessness when possible and rapidly rehouse those who become homeless, including both the chronically homeless and families with children.

FIT directly owns and operates housing programs in facilities located on Amherst Street, Spruce Street, Lake Avenue, and Douglas Street in Manchester, New Hampshire. FIT also owns and operates emergency shelters for homeless individuals in facilities located on Manchester Street and Lake Avenue in Manchester, New Hampshire. FIT also operates a food pantry located on Lake Avenue in Manchester, New Hampshire.

During 2022, Family Willows Limited Partnership (Family Willows), reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective October 31, 2022, BCCC, Inc. and BF Garden Midway Tax Credit Fund I withdrew from Family Willows and transferred their ownership interest to Housing Benefits, Inc. (Housing Benefits), a non-profit Community Development Housing Organization, located in Manchester, New Hampshire. During 2023, Big Shady Tree, Inc., the general partner of Family Willows transferred its ownership interest in Family Willows to Housing Benefits. As a result, all assets and liabilities of Family Willows has been assumed by Housing Benefits, dissolving Family Willows as a limited partnership.

During 2021, Family Bridge Limited Partnership (Family Bridge), reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective August 31, 2021, BCCC, Inc. and Boston Financial Corporate Tax Credit Fund XXII withdrew from Family Bridge and transferred their ownership interest to Housing Benefits. In January 2022, Second Street Family Mill, Inc., the general partner, transferred its ownership interest in Family Bridge to Housing Benefits. As a result, all assets and liabilities of Family Bridge had been assumed by Housing Benefits, dissolving Family Bridge as a limited partnership.

Housing Benefits was created to identify and develop new housing units and refurbish existing units to meet the persistent need of combating homelessness. Completed housing units are located on Concord Street, School & Third Street, Lowell Street, Belmont Street, Market Street, Spruce Street, South Beech Street, Second Street and Hayward Street, in Manchester, New Hampshire as well as additional housing facilities located on Central Avenue in Dover, New Hampshire (Dover), Bicentennial Square in Concord, New Hampshire and an emergency shelter located in Wolfeboro, New Hampshire. During 2022, Housing Benefits finished the redevelopment of an 11-unit property providing permanent, supportive housing for those experiencing homelessness located on Union Street in Manchester, New Hampshire. Effective December 14, 2023, Housing Benefits transferred all of the assets, liabilities and operations of its Dover Housing Program to Community Action Partnership of Strafford County, a non-related entity.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

HB-AH, LLC (HB-AH) was legally formed as a limited liability company organized under the laws of the State of New Hampshire, which is treated as a disregarded entity for income tax purposes. HB-AH's purpose is to acquire, own, rent, operate and manage 23 residential apartments located in Manchester, New Hampshire. HB-AH is to operate exclusively to further the charitable purpose of Housing Benefits, HB-AH's sole member.

FIT also owns 100% of Family Outfitters, LLC (Outfitters), a limited liability corporation. Outfitters operates an independent thrift store in Manchester, New Hampshire with the sole purpose of generating an alternate funding stream for FIT.

FIT was the sole member of The New Hampshire Coalition to End Homelessness (NHCEH), a statewide entity, whose mission is to "eliminate the causes for homelessness through research, education and advocacy." During 2023, NHCEH operations legally separated from FIT. As a result, the operations of NHCEH are no longer included in the consolidated financial statements.

Wilson Street Condominium Association (WSCA) was established for the purpose of maintaining and preserving a five-unit property located on Wilson Street in Manchester, New Hampshire. FIT is the majority owner of the Association.

1. Summary of Significant Accounting Policies

Principles of Consolidation

The 2023 consolidated financial statements include the net assets of FIT, Housing Benefits, HB-AH, Outfitters, and WSCA (collectively referred to as the Organization). All significant inter-entity balances and transactions are eliminated in the accompanying 2023 consolidated financial statements.

The 2022 consolidated financial statements include the net assets of FIT, Family Willows, Family Bridge, Housing Benefits, HB-AH, Outfitters, NHCEH and WSCA (collectively referred to as the Organization). All significant inter-entity balances and transactions are eliminated in the accompanying 2022 consolidated financial statements.

Recently Adopted Accounting Principle

The Financial Accounting Standards Board issued Accounting Standards Update No. 2016-16, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities. It also applies to off-balance sheet credit exposures not accounted for as insurance (loan commitments, standby letters of credit, financial guarantees, and other similar instruments) and net investments in leases recognized by a lessor in accordance with Topic 842 on leases. In addition, Topic 326 made change to the accounting for available-for-sale debt securities.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

One such change is to require credit losses to be presented as an allowance rather than as a write-down on available-for-sale debt securities management does not intend to sell or believes that it is more likely than not they will be required to sell. The adoption of Topic 326 during the year ended December 31, 2023 did not have a material impact on the consolidated financial statements of the Organization since there are no financial assets that are measured at amortized cost.

Comparative Information

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset classifications. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's December 31, 2022 consolidated financial statements, from which the summarized information was derived.

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 consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

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

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

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

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

All contributions are considered to be available for general use 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 support with donor restrictions that increases net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of property or equipment as support without donor restrictions, unless a donor places explicit restriction on its use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. Management regularly monitors the financial institutions, together with their respective cash balances, and attempts to maintain the potential risk at a minimum. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on these accounts.

Reserves are those deposits of cash and cash equivalents not generally available for operating costs, but restricted to particular uses including operating and replacement reserves for rental properties as well as certain other social services and programs.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of donation, less accumulated depreciation. The Organization's capitalization policy requires the capitalization of capital expenditures greater than \$1,000, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Assets not in service are not depreciated. Following is a summary of estimated useful lives by asset category:

Land improvements	20 years
Buildings and improvements	3 - 40 years
Furniture and fixtures	3 - 10 years
Equipment	3 - 10 years
Vehicles	5 years

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

Rental Income

Rental revenue is recognized pro rata over each tenant's period of occupancy. A contract is entered into with a tenant and covers a period of 12 months. All rents are collected at the beginning of each month. A tenant has an option to cancel a lease at any time with a minimum of 30 days' notice, at which time the Organization will prorate the final rent payment through a tenant's expected move-out date.

When a contract is entered into with a tenant, the Organization collects a security deposit. The security deposits are maintained in separate cash accounts and a corresponding liability is recognized. Upon termination of a tenant's contract, the Organization assesses the condition of the unit being vacated. If it is determined a unit is vacated in a condition equivalent to when the tenant occupied the unit, the security deposit is refunded to the tenant. If a unit is determined to be vacated in a condition less than equivalent to when the tenant occupied the unit, the security deposit is retained and recognized as revenue.

Volunteer Services

A number of volunteers have donated their time to the Organization's various programs and administrative services. The value of these services has not been included in the accompanying consolidated financial statements since the volunteers' time does not meet criteria for recognition. The estimated value of donated time for the years ended December 31, 2023 and 2022 was approximately \$380,000 and \$450,000, respectively.

Functional Expense Allocation

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include salaries and benefits, depreciation and amortization, office and other expenses, which are allocated based on direct payroll hours by functional cost centers.

Change in Net Assets from Operations

The consolidated statements of activities include a measure of change in net assets from operations. Changes in net assets, which are excluded from change in net assets from operations, include partnership distributions and transfer of net assets to a non-related entity.

Income Taxes

FIT and Housing Benefits are tax-exempt Section 170(b)(1)(A)(vi) public charities as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and are exempt from 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.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

The standards for accounting for uncertainty in income taxes require the Organization to report any uncertain tax positions and to adjust its consolidated financial statements for the impact thereof. As of December 31, 2023 and 2022, the Organization determined that it had no tax positions that did not meet the more-likely-than-not threshold of being sustained by the applicable tax authority. The Organization files an informational return in the United States. This return is generally subject to examination by the federal government for up to three years.

HB-AH and Outfitters are limited liability companies and any taxable income or losses are passed through to the individual members of HB-AH and Outfitters. Any income tax expenses is immaterial to the consolidated financial statements of the Organization.

WSCA is not exempt from income taxes; however, the Code categorizes any profits realized by the Association from its member activities as reductions of members' contributions towards the operation of the condominium property and not as taxable income of WSCA or its members. Accordingly, no provision for income taxes has been made in these consolidated financial statements.

Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, the Organization has considered transactions or events occurring through April 16, 2024, which was the date the consolidated financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the consolidated financial statements.

2. Availability and Liquidity of Financial Assets

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on long-term debt, and capital acquisitions not funded through replacement reserves or financed with debt, were as follows:

	<u>2023</u>	<u>2022</u>
Financial assets:		
Cash and cash equivalents	\$ 2,534,189	\$ 3,032,429
Accounts receivable	130,165	38,023
Grants and contributions receivable	517,258	377,189
Investments	<u>2,399,065</u>	<u>2,004,113</u>
Total financial assets	5,580,677	5,451,754
Donor-imposed restrictions:		
Restricted funds	<u>(936,910)</u>	<u>(1,279,157)</u>
Financial assets available at year-end for current use	<u>\$ 4,643,767</u>	<u>\$ 4,172,597</u>

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

The Organization also has a line of credit available to meet short-term needs, as described in Note 6.

The Organization has replacement reserves and cash reserves designated for properties as part of its debt financing with New Hampshire Housing Finance Authority (NHHFA) which are only available when approved by NHHFA. As a result, these replacement reserves and cash reserves designated for properties are not considered available for general expenditure within the next year and are not reflected in the amount above. The goal for the Organization is to maintain a balanced budget while meeting the requirements of the various financing authorities.

3. Investments and Fair Value Measurement

The Organization reports investments in the consolidated statement of financial position at fair value with any realized or unrealized gains and losses reported in the consolidated statement of activities. Investments are exposed to various risks, including interest rate, market volatility and credit risks.

U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is defined 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. Fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are:

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. At December 31, 2023 and 2022, the Organization did not have any Level 2 investments.

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. At December 31, 2023 and 2022, the Organization did not have any Level 3 investments.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

Investments measured at fair value on a recurring basis are summarized below:

	<u>Level 1</u>	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 150,562	\$ 21,007
Mutual funds	967,371	903,628
Equity securities	<u>1,281,132</u>	<u>1,079,478</u>
	<u>\$ 2,399,065</u>	<u>\$ 2,004,113</u>

4. Property and Equipment

Property and equipment consisted of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 3,664,378	\$ 3,764,378
Land improvements	818,866	817,701
Buildings and improvements	43,035,515	43,500,424
Furniture and fixtures	1,201,211	1,199,743
Equipment	810,022	776,553
Vehicles	<u>188,073</u>	<u>201,515</u>
	49,718,065	50,260,314
Less: accumulated depreciation	<u>17,498,518</u>	<u>16,202,490</u>
Property and equipment, net	<u>\$32,219,547</u>	<u>\$34,057,824</u>

At December 31, 2023 and 2022, the Organization held \$38,582,647 and \$39,182,292, respectively, of land, land improvements, and buildings and improvements for the purpose of leasing to individuals. Accumulated depreciation on the land improvements, buildings and improvements at December 31, 2023 and 2022 was \$13,023,436 and \$12,138,461, respectively.

5. Development in Process

At December 31, 2023 and 2022, development in process consisted of various projects in process related to several properties owned by the Organization.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

6. Line of Credit

The Organization has an unsecured line of credit agreement, renewed annually, with a financial institution in the amount of \$550,000. During the term of the agreement, the interest rate on any outstanding principal balance shall be equal to the base rate, as defined by the financial institution, with a floor of 4%. At December 31, 2023, the interest rate is 8.5%. During 2022, the Organization utilized the line of credit to fund operations. At December 31, 2022, the Organization owed \$175,000 on the line of credit. This balance was paid off during 2023. There was no outstanding balance as of December 31, 2023.

7. Long-Term Debt

Long-term debt consisted of the following:

	<u>2023</u>	<u>2022</u>
A mortgage loan payable to NHHFA in monthly payments of \$680, including interest at 1% and an escrow of \$289. The loan is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable in full in January 2033.	\$ 35,048	\$ 39,774
A note payable to NHHFA. The note is noninterest bearing and is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The note is due and payable upon sale or refinancing of the property or in June 2042.	163,283	163,283
A mortgage loan payable to St. Mary's Bank in monthly payments of \$883, including interest at 5% for five years. After five years, the interest rate adjusts to match the then current Federal Home Loan Bank of Boston 5-year, 20-year amortizing rate plus 2.50%. The loan is collateralized by real estate on Spruce Street, Manchester, New Hampshire and is due and payable in full in May 2034.	86,341	91,965
A mortgage loan payable to TD Bank, N.A. in monthly payments of \$1,123, including interest at 4.1%. The loan is collateralized by real estate at Beech Street, Manchester, New Hampshire. The loan paid in full in November 2023.	-	11,315
A mortgage loan payable to RBS Citizens Bank in monthly payments of \$2,126, including interest at 7.18%. The loan is collateralized by real estate on Douglas Street, Manchester, New Hampshire. The loan is due and payable in full in April 2024.	157,633	173,259

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A mortgage note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property. Monthly payments of \$1,095 include interest at 4.75% per annum until the principal and interest are fully paid with the final installment due and payable on May 1, 2034.	106,034	113,337
A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 50% of surplus cash are due. The note is due and payable on May 28, 2034. This note is nonrecourse.	84,175	84,175
A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable on May 28, 2033. This note is nonrecourse and is subordinate to the \$84,456 note payable.	336,955	336,955
A noninterest bearing note payable by Housing Benefits to Merrimack County, collateralized by Bicentennial property and various financing instruments. The note is due and payable in full in May 2033.	260,000	260,000
A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Millyard II property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable upon sale or refinancing of the property or in May 2031. This note is nonrecourse.	436,858	436,958
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Millyard II property. Monthly payments of \$1,729 include principal and interest at 3.5% per annum. The final installment is due and payable on September 1, 2032.	150,217	164,403
A note payable by Housing Benefits to the City of Manchester, New Hampshire, collateralized by Millyard II property and various financing instruments. A payment of interest shall be made annually no later than August 1 each year based on 42.5% of the net cash flow, as defined. In any year where the Debt Coverage Ratio, as defined, exceeds 1.15 to 1, principal payments shall be made no later than August 1 in an amount that will result in a 1.15 to 1 Debt Coverage Ratio. All unpaid amounts are due and payable in full on August 1, 2031. This note is nonrecourse.	226,725	226,725

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A noninterest bearing note payable by Housing Benefits to the New Hampshire Community Loan Fund, Inc. (NHCLF), collateralized by Millyard II property. Payment of principal is due and payable on December 31, 2031. This note is nonrecourse.	250,000	250,000
A mortgage note payable by Housing Benefits to the City of Manchester Community Improvement Program, collateralized by Millyard Families I real estate. The note is noninterest bearing and is due and payable in January 2027.	230,000	230,000
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Family Bridge real estate. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on August 30, 2034.	850,000	850,000
A promissory note payable by Housing Benefits to TD Bank, N.A., collateralized by Family Bridge real estate. Monthly payments of \$3,019 include principal and interest at 4.33%. The note is payable in full in November 27, 2023 and is guaranteed by FIT.	338,109	358,439
A promissory note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing with annual payments of 50% of net cash flow payable by October 1. The outstanding principal is due by October 1, 2034. The note is collateralized by Family Bridge real estate and is nonrecourse.	600,000	600,000
A mortgage note payable by Family Willows to NHHFA, collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on July 9, 2037.	471,970	470,664
A note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing and has an annual payment of \$9,091 payable on October 1. All outstanding principal is due by October 2029. The note is collateralized by Family Willows real estate and is nonrecourse.	54,544	54,544
A note payable by Housing Benefits to RBS Citizens Bank, collateralized by Family Willows real estate. Monthly payments of \$1,922 include principal and interest at 6%, based on the prime rate capped at 6%. The note is payable in full on June 27, 2033 and is guaranteed by FIT.	192,309	206,739

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A second mortgage note payable by Housing Benefits to NHCLF, collateralized by School & Third Street real estate and personal property. The note bears no interest and monthly payments of \$2,775 commenced on April 15, 2021 and continue until maturity in October 2039.	526,083	559,366
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Belmont Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by December 2040.	395,940	395,940
A mortgage note payable from Housing Benefits to NHHFA, collateralized by Lowell Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full in August 2040.	34,628	34,628
A second, noninterest bearing, mortgage note payable from Housing Benefits to the City of Manchester, New Hampshire, collateralized by Lowell Street real estate. Annual payments equal to the greater of 25% of net cash flow, as defined, or \$4,000 commenced in October 2012 and continue until the maturity date in June 2041.	148,022	148,022
A noninterest bearing promissory note payable from Housing Benefits to NHHFA collateralized by a mortgage and security agreement on Lowell Street real estate. The note is to be forgiven 1/15th annually over the low-income housing tax credit compliance period which ends in 2026, subject to compliance with certain requirements. During 2023 and 2022, \$131,267 was recognized as revenue and support in the consolidated statements of activities.	328,261	459,528
A mortgage note payable from Housing Benefits to NHHFA, collateralized by Dover real estate and personal property. The mortgage note payable was transferred to Community Action Partnerships of Strafford County during 2023.	-	216,148

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 393-395 Spruce Street. Annual payments of the greater of 25% of net cash flow, as defined, or \$5,000 are due annually by October 1. The note is due in full by October 1, 2045.	557,808	557,808
A mortgage note payable to TD Bank, N.A., collateralized by real estate located at 167 Lake Avenue and personal property located at 161 South Beech Street, Unit 2. Monthly payments of \$2,137 include principal and interest at 4.35%. The note is due in full by April 2024.	343,677	353,917
A vehicle loan payable in monthly payments of \$472, including interest at 4.25%. The loan is due in March 2025 and is collateralized by the related vehicle.	6,875	13,549
A mortgage note payable to NHHFA, collateralized by the real estate at Lake Avenue, Manchester, New Hampshire. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by June 2045.	750,000	750,000
A mortgage note payable to TD Bank, N.A., collateralized by real estate located at 641 Hayward Street, Manchester, New Hampshire. Monthly payments of \$991 include principal and interest at 3.015%. The note is due in full by October 2025.	153,623	160,755
A mortgage note payable to Peoples United Bank, collateralized by Hope House. Monthly payments of \$2,283 include principal and interest at 4.94%. The note is due in full by January 2027.	336,976	345,769
A construction loan payable to Franklin Savings Bank, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. Housing Benefits has the ability to draw up to \$825,000 on the promissory note. Monthly payments including principal, interest and escrow of \$6,854 are due over a 30 year period starting September 2018 at 4.90% interest.	646,999	662,941

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A noninterest bearing construction loan payable to NHHFA, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. The note has a borrowing limit of \$720,000. Annual payments are due in amounts equal to 25% of surplus cash. The loan is due in full by November 1, 2047.	711,845	711,845
A noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 267 Wilson Street, 2nd Floor. The note has a borrowing limit of \$1,655,323. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments of the greater of 25% of net cash flow, as defined, or \$5,000 are due by October 1 commencing October 1, 2019. The note is due in full by October 1, 2047.	1,443,182	1,443,182
A noninterest bearing mortgage note payable to the City of Manchester, collateralized by real estate located at 267 Wilson Street, 3rd Floor. The note is funded by the City of Manchester's Community Improvement Program and the City of Manchester's Affordable Housing Trust Funds. The note has a borrowing limit of \$531,252. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments in the amount of 25% of net cash flow, as defined, are due by October 1 commencing October 1, 2019. The note is due in full by December 1, 2047.	518,097	518,097
A noninterest bearing construction loan payable to NHHFA, collateralized by real estate located in Wolfeboro, New Hampshire. The note has a borrowing limit of \$780,000. Annual payments in amounts equal to 25% of surplus cash. The loan is due in full by December 1, 2047.	750,000	780,000
A mortgage note payable to NHHFA and is collateralized by the real estate and personal property of HB-AH on Concord Street in Manchester, New Hampshire. The mortgage is insured by the U.S Department of Housing and Urban Development through the Housing Finance Agency Risk Sharing Program authorized by Section 542(c) of the Housing and Community Development Act of 1992. Monthly payments of \$6,745 are due for principal and interest at 4.2%. All remaining principal is due on May 1, 2059.	1,487,658	1,508,769

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

A mortgage note is payable to the City of Manchester, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in October 2052. Annual payments are required in an amount equal to 25% of initial surplus cash.	577,908	577,908
A mortgage note is payable to the NHHFA, funded through the Affordable Housing Fund (AHF), and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2051. Annual payments are required in an amount equal to 50% of initial surplus cash.	120,907	140,000
A second mortgage note is payable to the NHHFA, funded through the Housing Trust Fund, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2061. Annual payments are required in an amount equal to 50% of remaining surplus cash after expected payments are determined to the City of Manchester and NHHFA AHF mortgage note payable.	<u>1,134,188</u>	<u>1,134,188</u>
	16,002,878	16,594,895
Less current portion	830,893	597,670
Less unamortized deferred costs	<u>56,227</u>	<u>67,571</u>
	<u>\$15,115,758</u>	<u>\$15,929,654</u>

Surplus cash for the purposes of these disclosures is as defined in the respective loan agreements.

Principal maturities of long-term debt over the next five years and thereafter are as follows:

2024	\$ 830,893
2025	324,144
2026	183,150
2027	708,755
2028	410,522
Thereafter	<u>13,545,414</u>
	<u>\$ 16,002,878</u>

Interest expense charged to operations, including amortization of deferred costs of \$13,344, was \$226,245 and \$215,560 in 2023 and 2022, respectively.

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

8. Net Assets

At December 31, 2023 and 2022, net assets without donor restrictions are fully available to support operations of the Organization.

Net assets with donor restrictions were as follows:

	<u>2023</u>	<u>2022</u>
Investments to be maintained in perpetuity, income is to support general operations	\$ <u>25,000</u>	\$ <u>25,000</u>
Funds maintained with donor restrictions temporary in nature:		
The Family Place	31,424	49,353
Scholarships	19,164	24,164
Housing programs	216,316	283,000
Direct care for clients	256,431	328,864
Hope House	<u>388,575</u>	<u>568,776</u>
Total funds maintained with donor restrictions temporary in nature	<u>911,910</u>	<u>1,254,157</u>
Total net assets with donor restrictions	\$ <u>936,910</u>	\$ <u>1,279,157</u>

Net assets released from net assets with donor restrictions were as follows:

	<u>2023</u>	<u>2022</u>
Satisfaction of purpose restrictions:		
Operating releases		
The Family Place	\$ 92,280	\$ 3,905
Scholarships	5,000	2,500
Housing programs	287,046	92,805
Direct care for clients	282,269	349,115
Hope House	<u>454,370</u>	<u>439,965</u>
Total	\$ <u>1,120,965</u>	\$ <u>888,290</u>

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2023

(With Comparative Totals for December 31, 2022)

9. Retirement Plan

The Organization has a tax deferred retirement plan which is available to all employees working greater than 25 hours a week. All employees are eligible to participate and are fully vested with the first contribution. The Organization matches contributions at 100% up to 3% of compensation. The Organization paused matching contributions during the year ended December 31, 2023. The Organization contributed \$70,786 during the year ended December 31, 2022.

10. Pandemic Relief Funding

On March 11, 2020, the World Health Organization declared the coronavirus disease (COVID-19) a global pandemic. Local, U.S., and world governments encouraged self-isolation to curtail the spread of the global pandemic, COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings.

The ERTC is a refundable tax credit against certain employment taxes up to \$10,000 per employee for eligible employees. For 2020, the tax credit is equal to 50% of qualified wages paid to employees during the calendar year, capped at \$10,000 of qualified wages per employee. Additional relief provisions were passed by the U.S. government, which extended and expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit was increased to 70% of qualified wages paid to employees during each quarter, and the limit on qualified wages per employee increased to \$10,000 of qualified wages per calendar quarter.

In February 2023, the Organization applied for the ERTC for employment taxes paid during the third quarter of 2021. During 2023, the Organization received the full ERTC applied for in the amount of \$870,880 which is included in ERTC revenue in the consolidated statement of activities for the year ended December 31, 2023. The ERTC received could be subject to audit for up to five years from the date of the amended filing.

SUPPLEMENTARY INFORMATION

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Financial Position

December 31, 2023

ASSETS

	<u>FIT - Operating</u>	<u>Housing Benefits</u>	<u>Outfitters</u>	<u>WSCA</u>	<u>With Donor Restrictions</u>	<u>Eliminations</u>	<u>Total</u>
Current assets							
Cash and cash equivalents	\$ 987,774	\$ 484,709	\$ 168,832	\$ 964	\$ 911,910	\$ -	\$ 2,534,189
Accounts receivable	94,762	82,620	125	8,555	-	(65,897)	130,165
Grants and contributions receivable	517,258	-	-	-	-	-	517,258
Prepaid expenses	86,068	28,009	-	-	-	-	114,077
Due from related parties	2,026,311	24,326	16,893	11,534	-	(2,079,064)	-
Other current assets	<u>6,129</u>	<u>53,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,889</u>
Total current assets	3,718,302	663,424	185,850	21,053	911,910	(2,144,961)	3,355,578
Replacement reserves	101,016	483,894	-	34,149	-	-	619,059
Reserve cash designated for properties	99,185	848,431	-	-	-	-	947,616
Related party notes receivable	1,725,799	-	-	-	-	(1,725,799)	-
Accrued interest receivable on related party notes	1,536,535	-	-	-	-	(1,536,535)	-
Investments	2,374,065	-	-	-	25,000	-	2,399,065
Investment in related entities	1,247,739	25,051	-	-	-	(1,271,790)	1,000
Property and equipment, net	6,970,606	25,221,136	14,045	13,760	-	-	32,219,547
Development in process	<u>224,080</u>	<u>176,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,162</u>
Total assets	\$ <u>17,997,327</u>	\$ <u>27,418,018</u>	\$ <u>199,895</u>	\$ <u>68,962</u>	\$ <u>936,910</u>	\$ <u>(6,679,085)</u>	\$ <u>39,942,027</u>

LIABILITIES AND NET ASSETS

Current liabilities							
Current portion of long-term debt	\$ 515,980	\$ 314,913	\$ -	\$ -	\$ -	\$ -	\$ 830,893
Accounts payable	104,398	174,808	1,700	1,350	-	(65,897)	216,159
Accrued expenses	229,056	1,606,346	14,061	-	-	(1,536,535)	312,928
Due to related parties	118,422	1,949,148	133	11,361	-	(2,079,064)	-
Other current liabilities	<u>8,621</u>	<u>74,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,564</u>
Total current liabilities	976,477	4,119,958	15,894	12,711	-	(3,681,496)	1,443,544
Long-term debt, net	<u>1,023,150</u>	<u>15,818,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,725,799)</u>	<u>15,115,758</u>
Total liabilities	<u>1,999,627</u>	<u>19,938,365</u>	<u>15,894</u>	<u>12,711</u>	<u>-</u>	<u>(5,407,295)</u>	<u>16,559,302</u>
Net assets							
Without donor restriction	15,997,700	7,479,653	184,001	56,251	-	(1,271,790)	22,445,815
With donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>936,910</u>	<u>-</u>	<u>936,910</u>
Total net assets	<u>15,997,700</u>	<u>7,479,653</u>	<u>184,001</u>	<u>56,251</u>	<u>936,910</u>	<u>(1,271,790)</u>	<u>23,382,725</u>
Total liabilities and net assets	\$ <u>17,997,327</u>	\$ <u>27,418,018</u>	\$ <u>199,895</u>	\$ <u>68,962</u>	\$ <u>936,910</u>	\$ <u>(6,679,085)</u>	\$ <u>39,942,027</u>

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Activities

Year Ended December 31, 2023

	<u>FIT - Operating</u>	<u>Family Willows</u>	<u>Housing Benefits</u>	<u>Outfitters</u>	<u>NHCEH</u>	<u>WSCA</u>	<u>Eliminations</u>	<u>Without Donor Restrictions Total</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support										
Federal, state and other grant support	\$ 4,446,179	\$ -	\$ 76,520	\$ -	\$ -	\$ -	\$ -	\$ 4,522,699	\$ -	\$ 4,522,699
ERTC revenue	608,918	-	210,897	51,265	-	-	-	870,880	-	870,880
Rental income, net of vacancies	355,838	-	2,701,668	-	-	124,695	(114,355)	3,067,844	-	3,067,844
Thrift store sales	-	-	-	679,347	-	-	-	679,347	-	679,347
Public support	1,698,736	-	94,282	-	111,722	-	-	1,904,740	778,718	2,683,458
Special events	428,680	-	-	-	-	-	-	428,680	-	428,680
Property management fees	1,279,130	-	-	-	-	-	(1,279,130)	-	-	-
Unrealized gain on investments	304,177	-	-	-	-	-	-	304,177	-	304,177
Loss on disposal of property and equipment	(4,257)	-	-	-	-	-	-	(4,257)	-	(4,257)
Interest income	119,200	-	27,854	2,220	-	56	(95,892)	53,438	-	53,438
In-kind donations	36,163	-	-	-	-	-	-	36,163	-	36,163
Forgiveness of debt	-	-	131,267	-	-	-	-	131,267	-	131,267
Medicaid reimbursements	367,428	-	-	-	-	-	-	367,428	-	367,428
Other income	293,411	-	217,764	14,858	4,692	-	(372,259)	158,466	-	158,466
Net assets released from restrictions	1,120,965	-	-	-	-	-	-	1,120,965	(1,120,965)	-
Total revenue and support	11,054,548	-	3,460,050	747,690	116,414	124,751	(1,861,636)	13,641,817	(342,247)	13,299,570
Expenses										
Program activities	8,794,561	-	2,885,401	861,466	133,112	125,649	(1,861,636)	10,938,553	-	10,938,553
Fundraising	626,469	-	300,201	-	-	-	-	926,670	-	926,670
Management and general	953,503	-	452,944	-	-	-	-	1,406,447	-	1,406,447
Total expenses	10,374,533	-	3,638,546	861,466	133,112	125,649	(1,861,636)	13,271,670	-	13,271,670
Change in net assets from operations	680,015	-	(178,496)	(113,776)	(16,898)	(898)	-	370,147	(342,247)	27,900
Transfer of net assets to non-related entity	-	-	(117,937)	-	(181,980)	-	-	(299,917)	-	(299,917)
Equity transferred resulting from dissolution of Limited Partnership	-	(1,498,562)	1,498,562	-	-	-	-	-	-	-
Change in net assets	\$ 680,015	\$ (1,498,562)	\$ 1,202,129	\$ (113,776)	\$ (198,678)	\$ (898)	\$ -	\$ 70,230	\$ (342,247)	\$ (272,017)

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Functional Expenses

Year Ended December 31, 2023

	Program Activities						Fundraising	Management and General	Eliminations	Total
	FIT - Operating	Housing Benefits	Outfilters	NHCEH	WSCA	Program Activities Total				
Salaries and benefits										
Salaries and wages	\$ 3,903,401	\$ 649,331	\$ 313,778	\$ -	\$ -	\$ 4,866,510	\$ 455,273	\$ 682,910	\$ -	\$ 6,004,693
Employee benefits	454,605	(18,931)	17,481	-	-	453,155	43,568	65,351	-	562,074
Payroll taxes	299,780	46,578	23,933	-	-	370,291	34,638	51,954	-	456,881
Total salaries and benefits	4,657,786	676,978	355,192	-	-	5,689,956	533,477	800,215	-	7,023,648
Other expenses										
Advertising	9,979	-	15,823	150	-	25,752	998	1,497	-	28,247
Bad debts	2,492	55,324	-	-	-	57,816	-	-	-	57,816
Bank charges	7,912	5,469	11,292	296	174	25,143	1,338	2,007	-	28,488
Condominium association fees	-	90,967	-	-	-	90,967	-	-	(72,108)	18,859
Consultants	198,399	4,334	5,176	78,858	-	286,567	20,273	30,410	-	337,250
Depreciation	318,718	888,090	3,015	-	2,369	1,212,192	120,681	181,022	-	1,513,895
Events	57,319	10,550	-	10,897	-	78,766	-	-	-	78,766
Food	129,635	21,454	-	-	-	151,089	-	-	-	151,089
Insurance	70,930	103,016	2,393	2,540	18,829	198,508	17,395	26,092	-	241,995
Interest expense	25,261	232,449	-	-	-	257,710	25,771	38,656	(95,892)	228,245
Management fees	99,750	1,116,818	372,259	28,410	34,152	1,651,389	-	-	(1,651,389)	-
Meals and entertainment	4,063	107	45	26	-	4,241	417	625	-	5,283
Membership dues	85,514	773	1,076	747	-	88,110	8,828	12,943	-	109,681
Office supplies	92,915	13,675	10,022	708	70	117,390	10,659	15,988	-	144,037
Participant expenses	134,453	4,032	87	8,966	-	147,538	-	-	-	147,538
Postage	5,297	80	-	-	-	5,377	538	807	-	6,722
Printing	38,742	731	88	-	-	39,561	3,947	5,921	-	49,429
Professional fees	79,044	79,184	-	-	3,700	161,928	15,822	23,734	-	201,484
Related entity expenses	1,782,881	(1,782,881)	-	-	-	-	-	-	-	-
Rent	17,447	-	24,800	-	-	42,247	-	-	(42,247)	-
Rental subsidies	163,605	-	-	-	-	163,605	-	-	-	163,605
Repairs and maintenance	302,605	448,186	20,546	4	42,183	813,524	75,080	112,819	-	1,001,223
Staff development	19,160	-	-	1,039	-	20,199	1,916	2,874	-	24,989
Taxes	41,100	347,759	1,500	-	-	390,359	-	-	-	390,359
Technology support	87,827	4,817	-	660	-	93,104	9,245	13,887	-	118,216
Telephone	85,551	38,053	1,377	-	2,180	127,161	12,360	18,541	-	158,062
Travel	14,470	5,697	-	11	-	20,178	2,017	3,026	-	25,221
Utilities	160,725	500,356	15,479	-	21,192	697,752	66,108	99,163	-	863,023
Workers' compensation	101,181	19,383	21,496	-	-	142,060	-	16,440	-	158,500
Total expenses	\$ 8,794,561	\$ 2,885,401	\$ 861,466	\$ 133,112	\$ 125,649	\$ 12,800,189	\$ 926,670	\$ 1,406,447	\$ (1,861,636)	\$ 13,271,670



FIT Board of Directors 2025

CHAIR	VICE CHAIR
Stephen Norton Community Advocate	Robert Bonfiglio Co-Founder, Rise Private Wealth Management
TREASURER	SECRETARY
Gary Potavin Global Business Controller, Amphenol	Cheryl Moreau Benefits/HRIS Manager, CMC
Members at Large	Members at Large
Rev. Gayle Murphy Minister	Michael Simoneau SVP, Community Outreach, Members First
Laura King Branch Manager, Eastern Bank	Michael Visocchi VP, Internal Communications, Comcast
David Crespo Regional Leader, Primerica	Christopher Kennedy VP, External Relations, NH Healthy Families
Steve Palmer SVP, Client Relationship Officer, NH Trust	Karen Moynihan VP of Philanthropy, Catholic Charities
Heather Francoeur VP, Senior Branch Relationship Manager, Enterprise Bank	May Hatem Chief People Officer, Service Credit Union
Sean Parnell VP Commercial Insurance, Clark Insurance	Chloe Golden Attorney, Sheehan Phinney
Michael Guarini Wealth Manager, Brophy Wealth Management	Jack Dunleavy Detective, Manchester Police Department
Carol Willoughby VP Regional Underwriting Director, First American Title	Hilary Holmes Rheaume Attorney, Bernstein Shur

Erica Diamond

EDUCATION

BOSTON UNIVERSITY SCHOOL OF LAW *Sept. 2018 - May 2021*

J.D. Degree, Licensed Attorney of the MN Bar #0403312

Leadership: Founder and President of the Lawyers in Technology & Cyber Law student group

Honors: Note Editor for the Boston University Journal of Science & Technology Law

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL *Aug. 2013 - May 2017*

M.A. French & Francophone Studies; B.A. Romance Languages; Minor in Hispanic Studies

Honors: Phi Beta Kappa; Honors Laureate; Graduated with Distinction; Dean's List

Certification: Business Essentials Program at Kenan-Flagler Business School

WORK EXPERIENCE

FREELANCE DIGITAL ARTIST Online, Self-Employed *Jan. 2018 - Present*

• Completed bespoke commissions for company logos, book covers, and digital art at diamonddrawings.com.

MCKENZIE & ASSOCIATES P.C. Boston, MA *Dec. 2021 - Feb. 2023*

Junior Associate Attorney

• Conducted research and prepared for civil litigation in the areas of Probate, Business, and Property Law.

• Counseled clients and drafted every manner of legal document: Complaints, Motions, Discovery, etc.

BREVARD COUNTY SHERIFF'S OFFICE Melbourne, FL *July 2020 - Aug. 2020*

Legal Intern for BCSO's In-House Legal Counsel

• Worked remotely researching and drafting memos concerning Florida data privacy, drug, and gun reform.

• Prepared digital media and published articles used in officer response training and police instruction.

MASS GENERAL BRIGHAM Boston, MA *Jan. 2020 - May 2020*

Legal Intern for the Corporate In-House Transactional Affairs Group

• Drafted and negotiated Material Transfers, Licensing, Non-Disclosure Agreements, and other

• Conducted vital COVID and data privacy research and provided office memos for GDPR compliance.

LAW OFFICES OF JEFFREY S. GLASSMAN, LLC Boston, MA *June 2019 - Aug. 2019*

Legal Intern in the Mass Torts Department

• Communicated with hospitals and insurance companies to acquire pertinent evidence for client case files.

• Met with clients, managed intake and client communications, handled calls, and organized the database.

LYCÉE L'OISELET Bourgoin-Jallieu, France *Sept. 2017 - Apr. 2018*

English Teaching Assistant

• Led high school classes of 20-30 students through the Teaching Assistant Program in France (TAPIF).

• Created lesson plans and PowerPoints, mentored vocational-track students, and performed public speaking.

STATE ATTORNEY 18th JUDICIAL CIRCUIT Melbourne, FL *June 2017 - Sept. 2017*

Legal Assistant

• Researched legislation to adapt Brevard County policy to emergent social media, drug, and drone laws.

• Facilitated public record inquiries and redacted, edited, and translated files for press release.

CLASS HALF FULL Chapel Hill, NC *Aug. 2016 - May 2017*

• Served as a private tutor for French, Spanish, Mathematics, Literature, Writing, and SAT/ACT preparation.

BREVARD COUNTY 18th JUDICIAL CIRCUIT Melbourne, FL *Summers 2015 & 2016*

Clerk for Judge Charlie Crawford

• Documented civil hearings, reviewed jury notices, updated Circuit Court website, secretarial duties.

LANGUAGE SKILLS AND INTERESTS

• **French:** Complete fluency; **Spanish:** Basic competency

• **International Affairs:** Obtained DFP certification in business French (2016); visited 45+ countries.

• **Tabletop Gaming:** I lead weekly D&D games for LGBTQ+ and neurodivergent community members.

Michael Lynch



Authorized to work in the US for any employer

Work Experience

Program Representative

Youth Villages - Manchester, NH
March 2019 to Present

- Maintain and develop relationships with referral sources and State agencies
- Oversee Census projections for the program
- Complete monthly billing.
- Complete referral assessments
- Coordinate admissions and discharges with treatment team.
- Create and Distribute materials to increase program referrals

Family Intervention Specialist

Youth Villages - Manchester, NH
September 2018 to March 2019

- Providing in-home counseling services for at-risk youth and families.
- Meeting with youth and families three times weekly to address each family's needs.
- Providing after hours support to youth and families utilizing a rotating on-call schedule.
- Collaborating with youth, family, teachers, and other community members working towards the success of the youth; that could be attending court or meeting with teachers; it depends on what your families' needs are in any given week.
- Providing a strengths-based approach utilizing counseling and social work skills.

Clinical Case Manager

Greater Nashua Mental Health Center - Nashua, NH
September 2016 to August 2018

Provided intensive case management

Held a case load of 15

Provided interventions such as case management and clinical services.

Trained in Dual Diagnosis Treatment

Provided 24 hour on call support

Program Director

Alliance House, NFI Massachusetts - Lowell, MA
March 2016 to September 2016

- Ensured program met all standards according to agency policies
- Provided direct supervision to management team
- Oversaw all hiring within the program

- Conducted bi-weekly supervision with program supervisors
- Maintained an annual budget for all program needs
- Provided 24/7 on call support
- Built strong working relationships with state agencies and funding sources

Floating Assistant Program Director

NFI Massachusetts

September 2014 to March 2016

- Oversee the day to day operations of residential programs
- Conducted bi-weekly supervision with program supervisors
- Oversaw staffing and scheduling needs for programs of 9 and 12 residents
- Maintained a weekly budget for all program needs
- Provided 24/7 on call support
- Provided additional support for staff and clients
- Build good working relationships with state agencies

Education Coordinator

Northeast Diversion (NFI) - Haverhill, MA

September 2013 to September 2014

- Conducted bi-weekly supervisions with direct care providers
- Coordinated school arrangements for clients
- Attended IEP and 504 planning meetings for clients
- Advocated for client and family's needs to school districts
- Worked directly with school districts to set up accommodations for clients
- Developed an original life skills curriculum adapted from PAYA
- Develop relationships with community organizations

Supervisor

Northeast Diversion (NFI) - Haverhill, MA

May 2009 to September 2013

- Conducted bi-weekly supervisions with up to seven direct care counselors
- Oversee daily operations for residential treatment program
- Organized team building activities for staff and clients
- Responsible for weekly staff schedule
- Participated in weekly staff, management and clinical meetings
- Participated in client review meetings
- Organized and maintained a menu for as many as twelve residents
- Input bi weekly payroll information for staff of twenty

Education

Master's in Community Mental Health

Southern New Hampshire University - Manchester, NH

2013 to Present

Bachelor of Arts in Criminal Justice

Lasell College - Newton, MA

2004 to 2009

High School Diploma

Timberlane Regional High School - Plaistow, NH

2000 to 2004

Skills

- Microsoft Office (10+ years)
- Case Management
- Outlook
- Organizational Skills
- Documentation
- Time Management
- Individual / Group Counseling
- Program Management
- Curriculum Development
- Crisis Intervention
- Behavioral Therapy
- Social Work
- Group Therapy
- Leadership (8 years)
- Presentation Skills
- Crisis Management
- Program Development

Certifications and Licenses

First Aid Certification

Assessments

Management & leadership skills: Planning & execution — Expert

October 2021

Planning and managing resources to accomplish organizational goals

Full results: Expert

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

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:

Families in Transition

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Open Position	Chief Programs Officer	\$0.00	\$142,500.00
Erica Diamond	Director of Contract Compliance	\$0.00	\$92,700.14
Mike Lynch	Director of Shelter Operations	\$99,694.40	\$99,694.40



Loel A. Weaver
Commissioner

Katja S. Fox
Director

ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,600,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

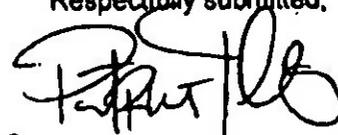
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 Project Title State Grant-in-Aid for
 Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**

Project Title **State Grant-in-Aid for
Emergency Shelter Program**

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 - Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 - Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 Project Title State Grant-in-Aid for Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mng.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-02)

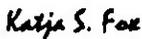
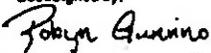
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Families In Transition		1.4 Contractor Address 122 Market Street Manchester, NH 03101	
1.5 Contractor Phone Number 603-641-9441	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$1,929,200
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Maria Devlin President & CEO	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 3/4/2024

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 
- Date 3/4/2024

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.

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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Hillsborough County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

DS
MD

3/4/2024

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

MD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

- 1.16.1.1. 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;
- 1.16.1.2. 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;
- 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

DS
MD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

ds
MD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from^{or} the

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

DB
MD

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in-Transition
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable):	0.1
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$346,908
2. Fringe Benefits	\$1
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$346,909
Total Indirect Costs	\$34,691
TOTAL	\$381,600

Contractor Initials: 

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in Transition
Budget Request for:	State Grant-In-Aid:Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	0.1
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$1,406,908
2. Fringe Benefits	\$1
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$1,406,909
Total Indirect Costs	\$140,691
TOTAL	\$1,547,600

Contractor Initials: os
MD

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

MD

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

DS
MD

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials DS
MJ

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials

MD

Date 3/4/2024

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

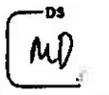
Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 E

Business Associate Agreement

Page 1 of 5

V 2.0

Contractor Initials

MD

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

MD



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Contractor Initials

PHI
MD



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials used
MI

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

FIT-NHNN, Inc

The State

Name of the Contractor

DocuSigned by:

DocuSigned by:

Katja S. Fox

Maria Devlin

Signature of Authorized Representative

Signature of Authorized Representative

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Maria Devlin

Name of Authorized Representative

Name of Authorized Representative

Director

President & CEO

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

Contractor Initials

DS MD

Date 3/4/2024

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Hundred Nights, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024 (Item #13A) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$1,135,680
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below, .

State of New Hampshire
Department of Health and Human Services

4/10/2025
Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

Hundred Nights, Inc.

4/10/2025
Date

Signed by:
Rebecca Beaton
Name: Rebecca Beaton
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/15/2025

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: Hundred Nights, Inc.	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period 7/1/25 - 6/30/26 (SFY26)	
Indirect Cost Rate (if applicable) #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$307,295
2. Fringe Benefits	\$6,145
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (Electricity)	\$24,000
Other (Water & Sewer)	\$12,000
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$349,440
Total Indirect Costs	\$0
TOTAL	\$349,440

Contractor Initials: Initial
RB

Date: 4/10/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Hundred Nights, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$307,295
2. Fringe Benefits	\$6,145
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (Electricity)	\$24,000
Other (Water & Sewer)	\$12,000
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$349,440
Total Indirect Costs	\$0
TOTAL	\$349,440

Contractor Initials: Initial
RB

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 HUNDRED NIGHTS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 24, 2011. 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: 657855

Certificate Number: 0006221926



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 May 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, Roberta Heinonen, 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 Hundred Nights, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 21 January, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Rebecca Beaton, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Hundred Nights, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4/10/25



Signature of Elected Officer

Name: Roberta Heinonen

Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/10/2025

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 Hamlin Insurance PO Box 1260 Brattleboro VT 05302		CONTACT NAME: Joshua Hamlin PHONE (A/C, No, Ext): (802) 257-9500 E-MAIL ADDRESS: jhamlin@hamlinagency.com FAX (A/C, No):	
INSURED Hundred Nights, Inc. 122 Water Street KEENE NH 03431-3641		INSURER(S) AFFORDING COVERAGE	
		INSURER A: GREAT AMER INS CO	NAIC # 16691
		INSURER B: WESCO INS CO	NAIC # 25011
		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 INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PAC3846620-04	02/15/2025	02/15/2026	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 - COMPROP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			CAP3846621-04	02/15/2025	02/15/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			UMB3846622-04	02/15/2025	02/15/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WWC3773070	04/06/2025	04/06/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability			PAC3846620-04	02/15/2025	02/15/2026	Each Occurrence 1,000,000 General Aggregate 2,000,000

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

CERTIFICATE HOLDER**CANCELLATION**

State of NH Department of Health and Human Services 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Joshua A. Hamlin</i>
---	--

© 1988-2015 ACORD CORPORATION. All rights reserved.

The mission of Hundred Nights, Inc. is to provide shelter and crisis related services to those at risk of or experiencing homelessness. Our goal is to collaborate with the community to see, hear and support those among us who are equally deserving of dignity but who currently lack the means to live independently. Our vision is that every individual in the Cheshire County area will have access to appropriate and stable housing.



**HUNDRED
NIGHTS
INCORPORATED**

Audited Financial Statements

As of and for the Years Ended
December 31, 2022 and 2021

**ANDERSON & GILBERT, INC.
295 PARK AVENUE
KEENE, NH 03431
603.357.1928
WWW.AGTAXFOLKS.COM**

To the Board of Directors

Hundred Nights, Inc.
PO Box 833
Keene NH 03431

We have audited the accompanying financial statements of Hundred Nights, Inc. (a New Hampshire non-profit corporation), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the relate notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hundred Nights, Inc. as of December 31, 2022, and the results of its change in net assets and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Susan L Gilbert, CPA

Keene, New Hampshire
July 28, 2023

Hundred Nights, Inc.
Statement of Financial Position
December 31, 2022 and 2021

	Assets	
	2022	2021
Current Assets		
Cash & Cash Equivalents	\$ 972,673	\$ 711,775
Pledges Receivable	966,649	494,115
Grants Receivable	1,500	24,549
Prepaid Expenses	<u>24,177</u>	<u>5,225</u>
Total Current Assets	\$ 1,964,999	\$ 1,235,664
Property and Equipment		
Furniture and Equipment	\$ 88,359	\$ 88,359
Vehicles	67,249	67,249
Leasehold Improvements	42,207	42,207
Construction in Progress	-	129,803
Less: Accumulated Depreciation	<u>(67,901)</u>	<u>(45,625)</u>
Net Property and Equipment	\$ 129,914	\$ 281,993
Other Assets		
Long Term Investments	\$ 29	\$ 29
Note Receivable HNFII Investment Fund	<u>4,807,268</u>	<u>-</u>
Total Other Assets	\$ 4,807,297	\$ 29
Total Assets	\$ 6,902,210	\$ 1,517,686
Liabilities and Net Assets		
	2022	2021
Current Liabilities		
Accounts Payable & Accrued Expenses	\$ 12,122	\$ 19,899
Deferred Revenue	<u>15,000</u>	<u>49,000</u>
Total Current Liabilities	\$ 27,122	\$ 68,899
Long-Term Liabilities		
Deferred Revenue - Capital Campaign	\$ 1,534,421	\$ 641,861
Notes Payable, Net of Current Portion	<u>1,053,559</u>	<u>-</u>
Total Long-Term Liabilities	\$ 2,587,980	\$ 641,861
Total Liabilities	\$ 2,615,102	\$ 710,760
Net Assets		
Unrestricted Net Assets, Beginning of the Year	\$ 806,926	\$ 567,835
Change in Net Assets	<u>3,480,182</u>	<u>239,091</u>
Total Net Assets	\$ 4,287,108	\$ 806,926
Total Liabilities and Net Assets	\$ 6,902,210	\$ 1,517,686

Hundred Nights, Inc.
Statements of Activities and Changes in Net Assets
For the Year Ended December 31, 2022 and 2021

	2022	2021
Operating Revenue		
Contributions & Other Grants	\$ 459,718	\$ 473,717
In Kind Contributions	58,034	132,648
Program Service Revenue	137,055	137,468
Federal & State Government Grants	91,429	80,990
Special Covid Grants	194,285	282,155
Fundraising Events	<u>18,367</u>	<u>14,455</u>
Total Operating Revenue	\$ 958,888	\$ 1,121,433
Operating Expenses		
Salaries & Benefits	\$ 543,316	\$ 500,204
Resource Center & Shelter Program Expenses	182,448	204,081
Occupancy & Facility Expenses	205,991	246,637
General & Administrative Expense	27,934	16,481
Insurance	14,991	15,063
Fundraising Expenses	5,955	1,632
Depreciation Expense	<u>22,276</u>	<u>20,055</u>
Total Operating Expenses	\$ 1,002,910	\$ 1,004,153
Operating Income (Loss)	\$ (44,022)	\$ 117,280
Other Revenue and Gains (Losses)		
Capital Campaign Income, Net of Expenses of \$346,151 and \$54,688 in 2022 and 2021, respectively	3,523,395	119,803
Investment Income, Net of Expenses of \$0 and \$25 in 2022 and 2021, respectively	809	1,903
Unrealized Gain (Loss) on Investments	<u>0</u>	<u>105</u>
Total Other Revenue & Gains (Losses)	\$ 3,524,204	\$ 121,811
Change in Net Assets	\$ 3,480,182	\$ 239,091
Net Assets, Beginning of Year	\$ 806,926	\$ 567,835
Net Assets, End of Year	\$ 4,287,108	\$ 806,926

Hundred Nights, Inc.
Statement of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets		
Change in Net Assets	\$ 3,480,182	\$ 239,091
Total Change in Net Assets	\$ 3,480,182	\$ 239,091
Adjustments to Change in Net Assets		
Adjustments to reconcile Change in Net Assets to Net Cash:		
Depreciation Expense	\$ 22,276	\$ 20,055
Unrealized (Gain) Loss on Investments	\$ -	\$ (105)
(Increase) Decrease in the Following Assets:		
Grants Receivable	\$ 23,049	\$ 55,476
Prepaid Expenses	\$ (18,952)	\$ (4,252)
Increase (Decrease) in the Following Liabilities:		
Accounts Payable & Accrued Expenses	\$ (7,777)	\$ (6,953)
Deferred Revenue	\$ (34,000)	\$ (3,500)
Total Adjustments	\$ (15,404)	\$ 60,721
Net Cash Provided By (Used In) Operating Activities	\$ 3,464,778	\$ 299,812
Cash Flows from Investing Activities		
Capital Expenditures, Net of Disposals	\$ 129,803	\$ (149,547)
(Increase) Decrease in Long Term Investments	(4,807,268)	377
Net Cash Provided By (Used In) Investing Activities	\$ (4,677,465)	\$ (149,170)
Cash Flows from Financing Activities		
Capital Campaign, Pledges Receivable	\$ (472,534)	\$ (494,115)
Capital Campaign, Deferred Revenue	892,560	634,936
Proceeds from Issuance of Long Term Debt, Net of Repayments	1,053,559	-
Net Cash Provided By (Used In) Financing Activities	\$ 1,473,585	\$ 140,821
Cash at Beginning of the Year		
Cash at Beginning of the Year	\$ 711,775	\$ 420,312
Total Cash at Beginning of the Year	\$ 711,775	\$ 420,312
Cash at End of the Year	\$ 972,673	\$ 711,775

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Hundred Nights, Inc., "HN" is a not-for-profit corporation organized in New Hampshire in 2011. HN is exempt from income tax under Internal Revenue Code Section 501(c) (3).

HN is a community organization providing shelter and crisis related services to the displaced or homeless. HN's goal is to collaborate with and enable the community to see, hear, and support members of society who are equally deserving of dignity, but currently lack the means to live independently. HN's vision is a community where all members of society, regardless of means, are equally valued and supported.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting standards generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with original maturities of three months or less, excluding any assets limited as to use. Short-term liquid investments with an original maturity of more than three months are classified as temporary investments. For the years ending December 31, 2022 and 2021 cash and cash equivalents consist exclusively of checking and money market savings accounts, including the Board designated reserve savings account. The Board designated \$50,000 in 2019, to be held in the reserve savings account for current and future capital campaign expenditures. In 2021, the Board designated another \$50,000 to be held in reserve for future expenditures. The reserve savings account held \$114,483 and \$114,426 as of December 31, 2022 and 2021, respectively.

Assets Limited as to Use

Assets limited as to use consist of assets designated by the board and restricted by donors. For the year ended December 31, 2022 and 2021 there were no restricted assets.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pledges and Grants Receivable

Pledges Receivable are Capital Campaign pledges received from individuals, corporations, private foundations and federal and state government grants. For the year ending December 31, 2022 there is \$966,649 of pledges receivable. The pledges are due over the years 2023 through 2024, subsequent to the reporting year end date over \$600,000 of the pledges have been received. The remaining \$357,000 is due by December 31, 2024 and management does not believe there is a requirement for an allowance for bad debt.

Grants Receivable consist primarily of Federal and State Grants for program services performed for the current reporting year and not received until the subsequent year. For the year ending December 31, 2022 and 2021 there is \$1,500 and \$24,549 of grants receivable, respectively. There is no requirement for an allowance for bad debt as the grants were received in full subsequent to the reporting year end date.

Investments

Investments in equity and debt securities with readily determined fair value are measured at fair value at the balance sheet dates. Fair value is determined in accordance with Accounting Standards Codification Topic 820, *Fair Value Measurement and Disclosures*. As a result, investment income and loss (including unrealized and realized gains and losses on investments, interest and dividends, net of investment expenses) is included in the change in net assets.

Property and Equipment

Property and equipment are carried at cost. Maintenance repairs and minor renewals are expensed as incurred. Major renewals, betterments and leasehold improvements are capitalized. Depreciation is computed on the straight-line method, using half-year convention in the year of acquisition and the year of disposal, and is provided over the estimated useful life of each class of depreciable assets. Leasehold improvements are being depreciated over 39 years and at the end of the lease if not renewed any undepreciated value will be taken. Furniture, equipment and vehicles have estimated useful lives between 5 and 12 years.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Revenue

HN recognizes grant and donor revenue in the period that the related work or use of the funds is performed. Accordingly, grant and donation income are deferred until the work is completed or the funds are used in the case of donations.

Additionally, in 2022 capital campaign funds are included in deferred revenue to be recognized as campaign expenses and construction expenses are incurred. See Pledges and Grants Receivable above, and Note 4-Deferred Revenue.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by HN has been limited by donors to a specific time period or purpose. Permanently restricted net assets are restricted by donors to be maintained by HN in perpetuity.

Revenues

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets by fulfillment of the donor-stipulated purpose or by passage of the stipulated time period are reported as reclassifications between applicable classes of net assets.

Gifts of Long-Lived Assets

Gifts of long-lived assets, such as land, buildings or equipment, are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. In the absence of explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Change in Net Assets

The statement of activities includes change in net assets as a performance indicator. HN differentiates its operating activities through the use of income from operations as an intermediate measure of operations. For purpose of display, certain investment income and other transactions which management does not consider components of HN's operating activities, are excluded from the income from operations and reported as non-operating revenue in the statements of activities. Changes in unrestricted net assets, which are excluded from operations, consistent with industry practice, include change in net unrealized gains and losses on investments, permanent transfers of assets to and from affiliates for other than goods and services, and contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with HN's financial statements for the year ended December 31, 2021 from which the summarized information was derived.

Reclassifications

Certain reclassifications have been made to the 2021 financial statements to conform to the 2022 presentation.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 2 – FUNCTIONAL EXPENSES

HN provides shelter and a resource center for homeless individuals in the Monadnock region. Expenses related to providing these services are as follows:

	<u>2022</u>	<u>2021</u>
Program Expenses	\$ 779,623	\$ 810,117
Administrative and General	186,136	166,697
Fundraising Expenses	<u>377,347</u>	<u>80,421</u>
Total	<u>\$ 1,343,106</u>	<u>\$ 1,057,235</u>

NOTE 3 – COMMITMENT AND CONTINGENCIES

HN leases its office, shelter and resource center facilities from Patricia Moreno, the current lease extension expired June 30, 2022. The lessor has verbally agreed to continue the lease at the same rates through the spring of 2023 when the new HN facility is projected to be completed. The lease payments for 2022 were \$6000 per month for the year for a total of \$72,000. The future minimum lease payments for 2023 are expected to continue through July 2023 and will be \$42,000.

The lease agreement for the land and building with Hundred Nights Foundation, Inc. commenced on November 22, 2022. The first lease payment will commence on October 1, 2023 and will continue through 2047. Lease payments will be made annually on the first day of October. The future minimum lease payments will be as follows.

<u>Year Ending December 31,</u>	<u>GAAP</u>	<u>Tax Basis</u>	<u>Difference</u>
2023	\$ 144,540	\$ 31,500	\$ 113,040
2024	247,790	54,000	193,790
2025	247,790	54,000	193,790
2026	247,790	54,000	193,790
2027	247,790	60,000	187,790
Thereafter	<u>4,955,800</u>	<u>5,838,000</u>	<u>(882,200)</u>
	<u>\$ 6,091,500</u>	<u>\$ 6,091,500</u>	<u>\$ -</u>

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 4 – NOTE RECEIVABLE

Note Receivable is all long-term and consist of the following at December 31,2022

Note receivable from 481 Hundred Nights Investment Fund, LLC dated November 22, 2022 in the amount of \$4,807,268. The note calls for interest of 0.571% per annum. The note calls for interest only payments through October 1, 2030, at which time the payments will change to principal and interest payments through October 31, 2056. The Borrower is not permitted to prepay, in whole or in part, the note during the first seven years. A shared first mortgage is pledged as collateral for the loan. For the year ended December 31, 2022, no interest income was received.	\$ 4,807,268
---	---------------------

NOTE 5 – DEFERRED REVENUE

Deferred Revenue consists of funds received to be used for future expenses, activities and events. As of December 31, 2022, and 2021 this amount is \$15,000 and \$49,000, respectively and is primarily funds designated for operations in the following year.

HN is receiving pledges and funds related to the Capital Campaign. These funds are being recognized as campaign expenses are incurred and cost of obtaining the property and construction expenses are incurred. As of December 31, 2022 and 2021, the deferred revenue related to the capital campaign is \$1,534,421 and \$641,861, respectively. Pledge Receivables of \$966,649 and \$494,115 are included in the deferred revenue for the years ended December 31, 2022 and 2021, respectively.

NOTE 6 – DONATED GOODS AND SERVICES

HN receives significant donations of volunteer time which are not recognized in these statements. For the year ending December 31, 2022 and 2021 there was volunteer labor with an estimated value of \$103,223 and \$197,818, respectively. Additionally, there are significant donations of food, supplies and clothing, which have been recorded as Gifts in Kind at their fair market value. The total of program supplies donated in 2022 and 2021 is \$57,504 and \$132,529, respectively. Also recorded as Gifts in Kind are discounted services provided of \$850 and \$120, for the year ended December 31, 2022 and 2021, respectively. The food, clothing and supplies are also listed in these financial statements as Program Supplies and the discounted services are recorded as expenses in the appropriate categories.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 7 – RETIREMENT PLAN

In 2016 HN adopted a Simple IRA plan for its eligible employees. Employees who earn at least \$5,000 in a calendar year are eligible to participate in the Simple IRA plan. HN matches 100% of the employee contributions up to 3% of compensation for all participating employees. For the year ended December 31, 2022 and 2021 the matching contribution to eligible employees amounted to \$5,144 and \$4,110, respectively.

NOTE 8 – NOTES PAYABLE

- | | |
|--|------------|
| 1. Massachusetts Housing Investment Corporation (MHIC) Bridge Loan Payable dated November 22, 2022 in the amount of \$966,722. The note bears interest of 6.5%. Pledges Receivable are collateral for the note and payments of principal and interest are required monthly of 80% of pledges received. | \$ 918,741 |
| 2. New Hampshire Community Loan Fund, Inc. (NHCLF) Bridge Loan Payable dated November 22, 2022 in the amount of \$256,893. The note bears interest of 6%. On December 15, 2022, interest only payments for a term of 37 months with a balloon payment due December 15, 2025 for remaining principal balance. | \$ 134,818 |

NOTE 9 – RELATED PARTY TRANSACTIONS

On May 3, 2022 HN formed Hundred Nights Foundation, Inc. (the “Foundation”), a New Hampshire 501(c)(3) non-profit organization to support the charitable mission of HN. The Foundation is organized as a Type I supporting organization under section 509(a)(3) of the Internal Revenue Service. The Foundation was established to build and lease a commercial real estate project in accordance with the terms under the New Market Tax Credit Program pursuant to Section 45D of the IRC.

Management has obtained a separate audit of the financial statements of the Foundation which can be relied on and referred to in conjunction with the audited financial statements of HN as of December 31, 2022.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 28, 2023 which is the date the financial statements were available to be issued. HN does not believe that any events requiring recognition or disclosure occurred between December 31, 2022 and July 28, 2023. HN has not reviewed events occurring after the report date for their potential impact on the information contained in these financial statements.

Hundred Nights Inc. Board of Directors 2025

Roberta Heinonen – Board Chairperson

Mike Dubois, Treasurer

Lauren Bianchi, Secretary

Dave Kochman, Board Vice Chair

Teresa Starkey

Jim Duffy

Jan Manwaring

Kim May

Ockle Johnson

Sarah Harpster

Amber S. Chaput

Brenda VonPlinsky

Randall Carmel

Gary Henricksen

Rebecca Beaton



Professional Experience

Hundred Nights, Inc.

April 2024 - Present

Executive Director

- Oversee operations and financial stability of Emergency Homeless Shelter in Cheshire County, NH
- Ensure connections with community members and encourage partnerships with agencies serving the homeless population
- Regularly attend meetings with State and Funder stakeholders
- Provide guidance and support to the leadership team, including direct management of Operations, Case Management, Development and Shelter Services
- Oversee Fundraiser planning and advocacy events

North Central Massachusetts Chamber & Development Corporation

November 2021 - March 2024

Vice President of Lending & Development (A Community Development Financial Institution - CDFI)

- Led economic development team of 5, supporting small businesses with lending and technical assistance to start and grow successful businesses, focusing on the underserved communities and populations
- Grant reporting (quarterly) and applications (annually), tracking and preparation of data reporting
- Utilize financial knowledge to perform credit analysis and business financial reviews with emphasis on borrower education throughout the borrowing process and future business planning and growth
- Developed new loan programs to meet the needs of our community small businesses & regional development
- Networking to build and maintain relationships with pivotal community partners, including local financial institutions and business resources to assist borrowers

Fidelity Bank, Gardner MA (Previously Colonial Co-operative Bank)

April 2014 - November 2021

VP Small Business Relationship Manager

June 2018 - November 2021

- Manage business relationships in a \$6.3 million portfolio with a \$1 million annual Small Business Loan goal
- Work directly with banking center managers at all 14 locations throughout North Central Massachusetts; manage referrals and client relations; coaching and joint calls for client inquiries
- Leadership role in PPP Loan program, application, processing, closing and forgiveness

Branch Administrator & Commercial Credit Officer

January 2016 - June 2018

- Manage two separate location retail branches, composed of 14 staff, full and part-time
- Developed ongoing employee coaching and training, support for daily activities
- Continued duties as Credit Officer; managed additional employee - Loan Servicer

Credit Officer

April 2014 - January 2016

- Worked with past-due loan borrowers to reassess repayment ability and develop plans to avoid foreclosure
- Ensured compliance with laws and regulations on collections and foreclosures & policy updates
- Responsible for all new commercial requests, origination, closing, monitoring and reviewing portfolio

Clinton Savings Bank, Clinton MA

November 2008 - April 2014

Branch Manager

April 2011 - April 2014

- Oversaw operation of two branches (full service and high school), 6 staff both full and part-time
- Responsible for quarterly and annual sales goals for branch
- Project leader for creation of new business product, retail representative on the bank's project committee

Senior Credit Analyst

November 2008 - April 2011

- Prepared written new loan approvals, renewal of existing loans annually, and risk assessments
- Performed risk analysis of borrowers using provided financial information & industry analysis tools
- Assisted with the annual review of loan policy & prepared policy updates

Rebecca Beaton



Education

Master of Community Development Policy & Practice University of New Hampshire, Carsey School of Public Policy, Durham NH	Anticipated December 2025
New England School for Financial Studies Massachusetts Bankers Association	June 2018
Master of Science in Finance Clark University Graduate School of Management, Worcester MA	May 2007
Bachelor of Arts in Economics, Mathematics Minor, Summa cum Laude Clark University, Worcester MA	May 2006

Skills

Ability to work collaboratively with others to achieve a common goal
Strong relationship building, networking and interpersonal skills, coaching and team leadership
Ability to learn quickly and apply knowledge, desire to continue learning
Organized and attentive to details
Strong business acumen and knowledge in finance and budgeting
Proficient in Microsoft Office Products: Excel, Word, and PowerPoint
Ability to communicate with stakeholders at all levels of an organization

Community Service, Volunteering & Fundraising Activities

Got Lunch Program Coordinator , Rindge UCC Church	March 2020 – Present
Church Leader, Trustee, Secretary, and Fundraising Liaison Providing food security to the youth in the Jaffrey & Rindge Communities specifically during school breaks, and providing weekend food bags for children in the school district	June 2015 – June 2022
Dean & Camp Counselor , Horton Center, NH Conference UCC Children's summer camp promoting outdoor and all inclusive access, support the youth and mission	July 2021 – Present
Leadership Monadnock , Greater Monadnock Collaborative Monthly leadership seminars, community partnership information, networking and relationship building	September 2024 – Present
Director & Fundraising Chair , GAAMHA, Inc. Nonprofit providing developmental and substance use support services, promoting programing and fundraising efforts for capital campaigns	September 2018 – February 2025
Community Leadership Institute , North Central MA Chamber of Commerce Leadership seminars and community service projects including creation of non-traditional scholarship and fundraising to support teens at risk, partnering with MY TURN	September 2022 - June 2023
Director , Gardner Square Two, Inc.	May 2018 – November 2023
Member , NCMDC Loan Committee	September 2021 – November 2021
Director , Greater Gardner Chamber of Commerce	June 2021 – November 2021
Soccer Coach, Rindge Recreation Department (5 years); Sunday School Teacher, Rindge UCC (4 years); Making Strides Breast Cancer Walk (6 years); Muck Fest 5K – National MS Society (5 years)	

J Rollins

Director of Operations and Training

Proven, passionate leader and problem solver who uses excellent communications skills and team building experience to leverage technological and structural solutions to operational and systemic changes.

SKILLS & COMPETENCIES

- Leadership, Problem Solving, Information Systems Integration, Critical Thinking, Adaptability, Communication/Presentation
- High level of expertise using MS Office tools for communication, presentation and data analysis tasks
- GIS system specialist
- Commercial Driver's License with multiple endorsements
- Bilingual – Spanish & English

EDUCATION AND TRAINING

- United States Air Force Academy Graduate with Bachelor of Science in Political Science
- Combined Arms Services and Staff School Graduate
- Airborne and Freefall Parachute qualified
- Held TS/SCI clearance (until retirement)
- Combat Veteran of Operation Enduring Freedom in Afghanistan

WORK EXPERIENCE

Director of Operations and Training | Rolling R Enterprises Inc.

Feb 2004 to Sep 2024

- Managed all operational functions of business including key areas such as...

Training, Human Resources, On-Boarding

- Ensures annual, seasonal integration of more than 30 skilled harvesting equipment operators, commercial drivers, mechanics and supervisors while maintaining safety and operational excellence.

Information Systems Architecture

- Designed, sourced, installed, configured and maintained hardened, multi mode network for data, video, VoIP and access control.

Safety and Compliance

- Achieved and maintains compliance with 15+ local, state and federal agencies with constantly changing regulatory and evaluation criteria. No fines or penalties levied in 20 years with this responsibility.
- Established and maintained highly successful safety program resulting in no major injuries in 20 years despite extreme environmental conditions, a pandemic and inherently dangerous work.

Customer Relations, Maintenance

- Maintained seamless customer service relationships with 60+ local and remote farmers and landowners.
- Navigating a change in ownership with net customer gain.
- Oversee maintenance program for agricultural equipment and commercial vehicles valued at \$3 million
- Managed all regulatory and compliance activities related to California agriculture rules and laws
- Responsible for designing and maintaining company data management systems.
- Guided company through a generational leadership and structural overhaul while maintaining full operational capacity.

Military Intelligence Officer | USACE LA District HQ

Jan 2008 to 2016

- Augmented and assisted District Commander with special projects including congressional communications, project status updates and emergency preparedness.
- Conducted intelligence and security focused training for headquarters staff.

Collection Coordination Intelligence Requirements Manager and Theatre Collection Manager

International Security Assistance Force (ISAF) Afghanistan

Nov 2006 to Jul 2007

- Coordinated with US Central Command to gain JSTARS support in theater
- Worked with the French Navy to integrate Super Étendard reconnaissance into theater collection efforts.
- Led a 15-person team consisting of soldiers, airmen, and sailors from 8 different nations that was recognized for their excellence and cohesion.

References Supplied Upon Request.

ROGER LAPERLE

SKILLS & ABILITIES

- Assess individuals' and families' needs for well-being and obtaining housing.
- Develop an individualized plan with the types of services and assistance programs to meet their needs
- Assist individuals and families with accessing emergency shelter.
- Assist individuals and families with applying for and accessing permanent housing.
- Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits.
- Assist individuals and families with accessing community providers and supports, for, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

EXPERIENCE

Shelter Manager, Hundred Nights Inc. **2022 - Present**
Keene, NH

_ To ensure the safety and wellbeing of shelter guests, staff and volunteers. Data entry, cleaning and following all procedures.

Daily Intake Coordinator/Overnight Awake Staff, Hundred Nights, Inc. **2019 - 2022**
Keene, NH

- To provide overnight safe shelter and collection of personal information for case planning and data entry.

Resident Manager, Southwestern Community Services **2013- 2017**
Second Chance for Success Housing Coordinator
Keene, NH

- Provided case management for clients in various programs
- Conducted bed checks
- Conflict resolution with clients

EDUCATION

University of Vermont - VT Spaulding High School - VT

Rebecca Mendenhall

Objective

Multitasker seeking a full-time position that offers professional challenges utilizing interpersonal skills, time management and problem-solving skills. Well organized and resourceful with detail oriented and conscientious approach. Always looking for ways to improve my skills while helping others.

Experience

Hundred Nights, Inc. Keene, NH

Case Manager August 2022 - Present

Meeting and setting appointments for clients. Housing first case management, including documentation of client's needs, data entry within company database and Homeless Management Information System. Communication with staff.

INTERNSHIP | Deaf, Inc. |

Worked with Latino Deaf and Hard of Hearing population in Lawrence, MA to learn ASL
Helped to plan, setup and take down Deaf dinner party

TEAM LEAD | TARGET | 9 YEARS

Trained and Managed other team members

Write and give bi-annual and annual reviews, as well as disciplinary action write-ups

Attend meetings to keep up to date on current trends and demands of the company

Resolved problems using tact and diplomacy by calmly communicating directly with

Customers or employees

Open and/or close other front-end areas when scheduling demands

Open and close all of the registers for the day

Follow procedures for the Cash Office

Education

MASTER OF SCIENCE | June 2022 | CAPELLA UNIVERSITY - MINNEAPOLIS, MN

Graduated Master of Science in Human Services - June 2022

**GENERAL EDUCATION | JUNE 2016-AUG 2019 | UNIVERSITY OF NEW HAMPSHIRE-
MANCHESTER, NH**

Major: ASL/English Interpreting and Deaf studies

Skills & Abilities

Writing Skills

Conflict Resolution

Team player

American Sign Language (5 years)

Familiar with local resources such as SNAP, WIC,
DHHS

Familiar with New England Consortium on Deaf
blindness

Organized

Adheres to Policy and Procedures

Guest Service (9 years)

Interviewing (9 years)

Familiar with Early Intervention, 504 and IEP
plans

Familiar with EDGE, NH Easy, SS and Medicaid

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: Hundred Nights, Inc. (SGIA Emergency Shelter Program)

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Rebecca Beaton	Executive Director	\$0.00	\$90,000.00
J Rollins	Operations Manager	\$0.00	\$70,000.00
Roger LaPerle	Shelter Manager	\$45,760.00	\$49,920.00
Rebecca Mendenhall	Case Manager	\$41,600.00	\$49,920.00
		\$0.00	\$0.00
		\$0.00	\$0.00



Lori A. Weaver
Commissioner

Katje S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dbhs.nh.gov

ARC
13A

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	186570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Stafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,788
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families In Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 – Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 – Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 – Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 – Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 Project Title State Grant-In-Aid for
 Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mng.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 – Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 – Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					
TOTAL PROPOSED VENDOR COST					<i>Not Applicable - No Cost Proposal for RFA</i>				

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				
TOTAL PROPOSED VENDOR COST					<i>Not Applicable - No Cost Proposal for RFA</i>				

Reviewer Name

1 Robert Waters

2 Reuben Hampton

3 Amanda Spreeman

Title

Shelter Administrator

Director, Office of Health Equity

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 – Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 – Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 – Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 – Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

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

Reviewer Name
1 Robert Waters
2 Reuben Hampton
3 Amanda Spreeman

Title
Shelter Administrator
Director, Office of Health Equity
SOR Contracts & Program Mng.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-In-Aid for
 Emergency Shelter Program**

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services.							
Technical										
Experience (Q1)	150	120	120							
Capacity (Q2)	200	200	120							
Capability 1 - Coordinated Entry (Q3)	150	145	60							
Collaboration (Q4)	150	145	90							
Capability 2 - Low Barrier Access (Q5)	200	180	90							
Emergency Preparedness and Response (Q6)	150	140	85							
TOTAL POINTS	1000	930	565							

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program							
Technical										
Experience (Q1)	150	120	90							
Capacity (Q2)	200	200	150							
Capability 1 - Coordinated Entry (Q3)	150	145	130							
Collaboration (Q4)	150	145	75							
Capability 2 - Low Barrier Access (Q5)	200	180	135							
Emergency Preparedness and Response (Q6)	150	140	90							
TOTAL POINTS	1000	930	670							

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

Reviewer Name
 1 Robert Waters
 2 Reuben Hampton
 3 Amanda Spreeman

Title
 Shelter Administrator
 Director, Office of Health Equity
 SOR Contracts & Program Mngr.

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-03)

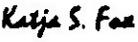
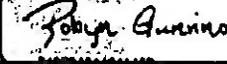
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Hundred Nights, Inc.		1.4 Contractor Address PO Box 833 Keene, NH 03431	
1.5 Contractor Phone Number 603-352-5197	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$436,800
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Mindy Cambiar Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Cheshire County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

ds
ML

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

MC

**New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

**New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program
EXHIBIT B**

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

- 1.16.1.1. 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;
- 1.16.1.2. 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;
- 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

ML

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.16.1.11. Contractor agrees; if any End User is found to be in violation of any of the above terms and conditions; said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the



**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

ML

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

ML

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name: Hundred Nights, Inc.	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$83,520
2. Fringe Benefits	\$840
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (Electricity)	\$2,000
Other (Water & Sewer)	\$1,000
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$87,360
Total Indirect Costs	\$0
TOTAL	\$87,360

Contractor Initials: 03
ML
Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Hundred Nights, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$306,240
2. Fringe Benefits	\$7,200
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8.(a) Other - Marketing/ Communications	\$0
8.(b) Other - Education and Training	\$0
8.(c) Other - Other (specify below)	\$0
Other (Electricity)	\$24,000
Other (Water & Sewer)	\$12,000
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$349,440
Total Indirect Costs	\$0
TOTAL	\$349,440

Contractor Initials:

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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 another 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 ML

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials ML

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

^{DS}
ML

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials 
Date 3/4/2024

New Hampshire Department of Health and Human Services
Exhibit D
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 E

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 E

Contractor Initials

ML

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

MC

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Contractor Initials

PHI
ml



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

used
ML



New Hampshire Department of Health and Human
Exhibit E

- 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

Hundred Nights, Inc

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Mindy Cambiar

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Mindy Cambiar

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

DS
MC

Contractor Initials

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Marguerite's Place, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024 (Item #13A) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

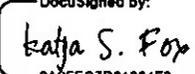
1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$756,524
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

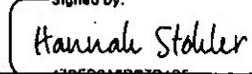
State of New Hampshire
Department of Health and Human Services

4/10/2025
Date

DocuSigned by:

Name: Katja S. Fox
Title: Director

Marguerite's Place, Inc.

4/10/2025
Date

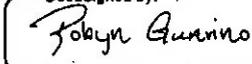
Signed by:

Name: Hannah Stohler
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/11/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendemnt #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Marguerite's Place, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$159,677
2. Fringe Benefits	\$9,606
3. Consultants	\$5,750
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$500
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$11,806
Other: Apartment Maintenance	\$16,904
Other: Utilities	\$791
Other: Exterminator	\$4,000
Other: Insurance	\$12,128
Other: Accounting/Audit Services	\$11,500
9. Subrecipient Contracts	\$0
Total Direct Costs	\$232,662
Total Indirect Costs	\$0
TOTAL	\$232,662

Contractor Initials: Initial
HS

Date: 4/10/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Marguerite's Place, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$164,104
2. Fringe Benefits	\$15,252
3. Consultants	\$5,750
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$500
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$13,128
Other: Apartment Maintenance	\$17,000
Other: Utilities	\$800
Other: Exterminator	\$4,000
Other: Insurance	\$12,128
Other: Accounting/Audit Services	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$232,662
Total Indirect Costs	\$0
TOTAL	\$232,662

Contractor Initials: HS

Date: 4/10/2025

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 MARGUERITE'S PLACE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 21, 1993. 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: 193531

Certificate Number: 0006227208



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of May 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, **Brian Hall, Board Chair**, 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 **Marguerite's Place, Inc.**
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **January 16, 2025**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That **Hannah Stohler, Executive Director** (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Marguerite's Place, Inc.** to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Brian Hall

Dated: **4/10/2025**

Signature of Elected Officer
Name: **Brian Hall**
Title: **Board Chair**

Mission Statement:

Marguerite's Place is on a mission to transform the lives of families working to achieve safety, stability and independence by fostering connection and providing holistic, individual and group support offerings, including transitional housing for women and their children, as well as early childhood education, and group-based community programs for all.

Marguerite's Place, Inc.

Financial Statements
December 31, 2022

HOUDE & COMPANY PROFESSIONAL ASSOCIATION

Certified Public Accountants

Marguerite's Place, Inc.
Nashua, New Hampshire
December 31, 2022 and 2021

TABLE OF CONTENTS

Independent Auditor's Report	1-2
Statements of Financial Position	3
Statements of Activities	4-5
Statements of Functional Expenses – by Natural Classification	6-7
Statements of Cash Flows	8
Notes to Financial Statements	9-15

HOUDE & COMPANY
PROFESSIONAL ASSOCIATION
Certified Public Accountants

215-A MAIN STREET NASHUA, N.H. 03060
(603) 882-2785 FAX (603) 882-0227 WWW.HOUDECPA.COM

PAUL E. HOUDE, C.P.A.
PETER J. HOUDE, C.P.A.

RAYMOND L. HOUDE, C.P.A.
(1905-1985)

INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of
Marguerite's Place, Inc.**

Opinion

We have audited the accompanying financial statements of Marguerite's Place, Inc. (a New Hampshire incorporated nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses – by natural classifications and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marguerite's Place, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Marguerite's Place, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 Marguerite's Place, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Marguerite's Place, Inc.'s ability to continue as a going concern for a reasonable period of time.

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


Houde & Company
Professional Association

Nashua, New Hampshire
September 26, 2023

Marguerite's Place, Inc.
Statements of Financial Position
December 31, 2022 and 2021

	<u>December 31,</u> <u>2022</u>	<u>December 31,</u> <u>2021</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 571,355	\$ 564,195
Investments (Note 3)	2,006,679	2,114,016
Accounts receivable	5,140	26,537
Loan receivable affiliate	-	46,658
Prepaid expenses	17,426	25,544
Total current assets	<u>2,600,600</u>	<u>2,776,950</u>
Property and equipment (Note 5)	<u>558,560</u>	<u>587,877</u>
Total assets	<u><u>\$ 3,159,160</u></u>	<u><u>\$ 3,364,827</u></u>
 <u>Liabilities and Net Assets</u>		
Liabilities:		
Accounts payable	\$ 6,354	\$ 3,454
Accrued expenses	32,174	26,758
Loan payable affiliate	71,422	-
Security deposits	2,926	3,132
Total current liabilities	<u>112,876</u>	<u>33,344</u>
Net Assets:		
Without donor restrictions	2,965,784	3,250,983
With donor restrictions	80,500	80,500
Total net asset	<u>3,046,284</u>	<u>3,331,483</u>
Total liabilities and net assets	<u><u>\$ 3,159,160</u></u>	<u><u>\$ 3,364,827</u></u>

See accompanying notes.

Marguerite's Place, Inc.
Statement of Activities
Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Program revenue – Childcare fees	\$ 247,525	–	247,525
Program revenue – Residential fees	134,675	–	134,675
Contributions	184,881	–	184,881
Contributions – Corporate support	66,214	–	66,214
Grants	179,540	–	179,540
Grants – City/State funding	103,562	–	103,562
Special events	208,626	–	208,626
Investment income	16,962	–	16,962
Other income	3,912	–	3,912
Total revenues and other support	1,145,897	–	1,145,897
Functional expenses:			
Program expenses – Supportive services	174,266	–	174,266
Program expenses – Childcare	402,858	–	402,858
Management and general	362,977	–	362,977
Fundraising	113,374	–	113,374
Total functional expenses	1,053,475	–	1,053,475
Income from operations	92,422	–	92,422
Other income (expenses):			
Realized and unrealized losses on investments	(377,621)	–	(377,621)
Decrease in net assets	(285,199)	–	(285,199)
Net assets at beginning of year	3,250,983	80,500	3,331,483
Net assets at end of year	\$ 2,965,784	80,500	3,046,284

See accompanying notes.

Marguerite's Place, Inc.
Statement of Activities
Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Program revenue – Childcare fees	\$ 192,748	-	192,748
Program revenue – Residential fees	104,937	-	104,937
Contributions	234,720	-	234,720
Contributions – Corporate support	64,924	-	64,924
Grants	165,500	-	165,500
Grants – City/State funding	293,753	-	293,753
Special events	158,472	-	158,472
Investment income	9,443	-	9,443
Other income	5,995	-	5,995
Total revenues and other support	1,230,492	-	1,230,492
Functional expenses:			
Program expenses – Supportive services	147,494	-	147,494
Program expenses – Childcare	338,254	-	338,254
Management and general	296,595	-	296,595
Fundraising	126,031	-	126,031
Total functional expenses	908,374	-	908,374
Income from operations	322,118	-	322,118
Other income (expenses):			
Cares Act Funding	127,013	-	127,013
Realized and unrealized gains on investments	216,865	-	216,865
Covid expenses	(193)	-	(193)
Total other income	343,685	-	343,685
Increase in net assets	665,803	-	665,803
Net assets at beginning of year	2,585,180	80,500	2,665,680
Net assets at end of year	\$ 3,250,983	80,500	3,331,483

See accompanying notes.

Marguerite's Place, Inc.
Statement of Functional Expenses - by Natural Classification
Year Ended December 31, 2022

	<u>Program Activities</u>			<u>Supporting Activities</u>		<u>Total Expenses</u>
	<u>Supportive Services</u>	<u>Childcare</u>	<u>Total Program</u>	<u>Management and General</u>	<u>Fund-raising</u>	
Salaries	\$ 94,940	317,292	412,232	147,473	63,401	623,106
Fringe benefits	13,995	25,446	39,441	12,288	3,541	55,270
Payroll taxes	7,371	24,674	32,045	13,211	4,935	50,191
Contractual costs	-	869	869	46,855	-	47,724
Insurance	-	-	-	40,209	-	40,209
Apartment turnover	29,782	-	29,782	-	-	29,782
Special events costs	-	-	-	143	24,918	25,061
Dietary costs	4,236	16,433	20,669	492	-	21,161
Professional fees	-	-	-	17,700	-	17,700
Printing and office supplies	-	1,501	1,501	8,519	6,450	16,470
Utilities	1,603	-	1,603	13,672	-	15,275
Miscellaneous	3,077	5,521	8,598	4,225	231	13,054
Dues and subscriptions	-	126	126	4,664	7,954	12,744
Bank fees	-	-	-	9,742	-	9,742
Repairs and maintenance	445	3,037	3,482	3,469	-	6,951
Exterminator	6,610	94	6,704	94	-	6,798
Telephone	-	-	-	4,620	-	4,620
Staff development	-	620	620	2,383	1,355	4,358
Resident's needs and activities	4,315		4,315			4,315
Meals and entertainment	472	631	1,103	2,246	14	3,363
Postage	-	9	9	465	480	954
Bad debts	904	-	904	-	-	904
Staff travel	-	89	89	97	95	281
Depreciation	6,516	6,516	13,032	30,410	-	43,442
Total functional expenses	\$ 174,266	402,858	577,124	362,977	113,374	1,053,475

See accompanying notes.

Marguerite's Place, Inc.
Statement of Functional Expenses - by Natural Classification
Year Ended December 31, 2021

	<u>Program Activities</u>			<u>Supporting Activities</u>		<u>Total Expenses</u>
	<u>Supportive Services</u>	<u>Childcare</u>	<u>Total Program</u>	<u>Management and General</u>	<u>Fund-raising</u>	
Salaries	\$ 87,412	267,094	354,506	144,426	58,608	557,540
Fringe benefits	15,632	13,633	29,265	6,650	-	35,915
Payroll taxes	6,730	20,560	27,290	13,190	4,500	44,980
Contractual costs	-	158	158	12,438	-	12,596
Insurance	-	-	-	35,684	-	35,684
Apartment turnover	16,746	1,800	18,546	-	-	18,546
Special events costs	-	-	-	-	15,862	15,862
Dietary costs	-	11,672	11,672	-	-	11,672
Professional fees	-	-	-	12,550	31,664	44,214
Printing and office supplies	-	199	199	6,970	218	7,387
Utilities	1,871	-	1,871	10,886	-	12,757
Miscellaneous	2,824	7,490	10,314	4,556	2,490	17,360
Dues and subscriptions	-	(24)	(24)	5,039	8,630	13,645
Bank fees	2,041	1,982	4,023	1,122	2,995	8,140
Repairs and maintenance	1,355	1,669	3,024	7,278	-	10,302
Exterminator	1,399	-	1,399	-	-	1,399
Telephone	-	-	-	4,571	-	4,571
Staff development	349	125	474	580	30	1,084
Resident's needs and activities	3,837		3,837			3,837
Meals and entertainment	27	256	283	1,307	147	1,737
Postage	-	-	-	571	887	1,458
Bad debts	1,104	5,473	6,577	-	-	6,577
Depreciation	6,167	6,167	12,334	28,777	-	41,111
Total functional expenses	\$ 147,494	338,254	485,748	296,595	126,031	908,374

See accompanying notes.

Marguerite's Place, Inc.
Statements of Cash Flows
Years Ended December 31, 2022 and 2021

	<u>December 31,</u> <u>2022</u>	<u>December 31,</u> <u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ (285,199)	\$ 665,803
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	43,442	41,111
Gain from forgiveness of PPP loan	-	(125,000)
Realized and unrealized gain (loss) on investments	377,621	(216,865)
Changes in operating assets and liabilities:		
Accounts receivable	21,397	(6,258)
Prepaid expenses	8,118	21,523
Accounts payable and accrued expenses	8,316	(5,629)
Security deposits	(206)	(364)
Net cash provided by operating activities	<u>173,489</u>	<u>374,321</u>
Cash flows from investing activities:		
Capital expenditures	(14,125)	(135,423)
Purchase of securities	(383,317)	(111,013)
Loan from affiliate for investing purposes	150,000	-
Sale of securities	113,033	146,792
Net cash used by investing activities	<u>(134,409)</u>	<u>(99,644)</u>
Cash flows from financing activities:		
Payments on long-term debt	-	(150,000)
Loan to affiliate	(31,920)	277
Net cash used by financing activities	<u>(31,920)</u>	<u>(149,723)</u>
Net increase in cash and cash equivalents	7,160	124,954
Cash and cash equivalents at beginning of year	564,195	439,241
Cash and cash equivalents at end of year	<u>\$ 571,355</u>	<u>\$ 564,195</u>

See accompanying notes.

Marguerite's Place, Inc.
Notes to Financial Statements
December 31, 2022 and 2021

1. Organization

Marguerite's Place, Inc. (the Organization), a not-for-profit corporation, provides supportive services, which include transitional housing, aftercare and child care for women and their children who are in crisis.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by donor.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are classified to net assets without restrictions. Additionally, there ~~may be donor imposed restrictions that the funds be maintained permanently by the Organization.~~

Contributions

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Accounts Receivable

The Organization utilizes the reserve method of accounting for bad debts and uncollectible promises to give. Management determines reserves based on historical experience and an evaluation of the current status of the specific accounts. A reserve for accounts receivable was not required for the year ended December 31, 2022.

Marguerite's Place, Inc.
Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Property and Equipment

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at their fair values as of the date of transfer. Depreciation is calculated using the straight-line method over an asset's useful life, which range from 7 to 39 years.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. As such, no tax provisions have been made in the accompanying financial statements. Marguerite's Place has adopted provisions of the Financial Accounting Standards Board (FASB) in Accounting Standards Codification (ASC) Topic 740-10. Marguerite's Place policy is to evaluate all tax positions on an annual basis in conjunction with the filing of the annual return of organization exempt from income tax. Interest and penalties assessed by income taxing authorities are included in administrative expense. For 2022 and 2021, there were no penalties or interest assessed or paid. Marguerite's Place files informational returns in the U.S. federal and state jurisdictions.

Cash and cash equivalents

The Organization considers cash on hand and investments with initial maturities of less than 90 days, which are not expected to be used for longer-term investing purposes, to be cash and cash equivalents. At December 31, 2022, the Organization's cash balances in financial institutions in excess of federally insured limits totaled \$156,396.

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, amortization and occupancy, which are allocated on a square footage basis.

Use of 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 amounts reported in the financial statements and accompanying notes. Actual results could differ significantly from those estimates.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Marguerite's Place, Inc.
Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting and Reporting Policies (continued)

Revenue Recognition

The organization's has various revenue streams that revolve mainly around transitional housing, aftercare and child care for women and their children who are in crisis. Revenue is generated mainly through leasing residential apartment space and childcare fees which is recognized over time as the organization provides the related goods and services. Additionally the organization receives funding from contributions and grants. The organization recognizes grants as either contributions or exchange transaction revenues, depending on whether the transaction is reciprocal or nonreciprocal. For grants treated as contributions, revenue is recognized when a contribution becomes unconditional. Revenues from exchange transactions are recognized as performance obligations are satisfied, which in most cases is when the related costs are incurred.

Recent Accounting Pronouncements – Accounting for Leases

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). Under this standard, lessees are required to recognize virtually all of their leases, including operating leases, on the balance sheet by recognizing a right-of-use asset and lease liability. For lessors, the guidance modified the classification criteria and the accounting for sales-type and direct financing leases. ASU 2016-02 became effective for the Organization during 2022. With the adoption of this standard, lessees are required to record an asset and lease liability for lease terms longer than 12 months. The organization adopted this standard and there has been no material impact to the financial statements as a result of adoption.

3. Investments

Investments are stated at fair value and comprised of the following:

	Cost	Unrealized Gain (Loss)	Fair Value
December 31, 2022:			
Mutual fund shares	\$ 2,035,595	(201,564)	1,834,031
Fixed income	156,782	(17)	156,765
Equities	343	15,540	15,883
Total investments	<u>\$ 2,192,720</u>	<u>(186,041)</u>	<u>2,006,679</u>
December 31, 2021:			
Mutual fund shares	<u>\$ 1,885,596</u>	<u>228,420</u>	<u>2,114,016</u>

Investment returns for the years ended December 31, 2022 and 2021 are as follows:

	2022	2021
Interest and dividend income	\$ 16,962	\$ 9,443
Realized gains (losses)	(191,580)	128,129
Unrealized gains (losses)	(186,041)	88,736
	<u>\$ (360,659)</u>	<u>\$ 226,308</u>

Marguerite's Place, Inc.
Notes to Financial Statements
 December 31, 2022 and 2021

4. Restrictions on Net Assets

Endowment Fund

The Organization's endowment fund was established in 1999 to support women and children's program services. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held and invested by the Organization indefinitely, and income from the fund is to be expended for women and children's program services. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, therefore, classified amounts in its donor-restricted endowment fund are reported as net assets with donor restrictions until the Board appropriates amounts for expenditure and any purpose restrictions have been met. The Board of Directors of the Organization has interpreted SPMIFA as requiring the maintenance of only the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, the Organization would consider the fund to be underwater if the fair value of the fund is less than the sum of (1) the original value of initial and subsequent gifts donated to the fund and (2) any accumulations to the fund that are required to be maintained in perpetuity in accordance with applicable donor gift instrument. The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The fund is not currently underwater.

In accordance with the State Prudent Management of Institutional Funds Act (SPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowments funds: (1) the duration and preservation of the fund, (2) the purpose of the donor restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from investment income and the appreciation or depreciation of investments, (6) other resources of the Organization, and (7) the investment policies of the Organization.

At December 31, 2022 and 2021, the endowment fund is composed of \$80,500 of funds received to be invested in perpetuity.

The Organization has adopted investment and spending policies for endowment assets that attempt to subject the fund to low investment risk and provide its women and children's program services with current income. Endowment assets are invested in mutual funds. The Organization has a policy of appropriating investment funds as required, expending the endowment fund's investment income for women and children's program services during the year in that fiscal quarter. The current spending policy is not expected to allow the Organization's endowment fund to grow as a result of investment returns. This is consistent with the Organization's objectives to provide income for its women and children's program, preserve endowment assets without subjecting them to substantial risk, and provide additional real growth through new gifts.

	<u>December 31,</u> <u>2022</u>	<u>December 31,</u> <u>2021</u>
Assets with donor restrictions:		
Endowment funds	<u>\$ 80,500</u>	<u>\$ 80,500</u>

Marguerite's Place, Inc.
Notes to Financial Statements
 December 31, 2022 and 2021

5. Property and Equipment

Property and equipment consisted of the following at December 31, 2022 and 2021.

	2022	2021
Land	\$ 42,800	\$ 42,800
Buildings and improvements	1,169,153	1,166,153
Equipment	56,836	56,836
Furniture and fixtures	91,650	80,525
Total	1,360,439	1,346,314
Less-accumulated depreciation	(801,879)	(758,437)
Total property and equipment	\$ 558,560	\$ 587,877

Depreciation expense was \$43,442 and \$41,111 for the years ending December 31, 2022 and 2021, respectively.

6. Concentrations

Approximately 13.94% and 32.02% of public support and revenues were derived from contracts with the New Hampshire State and City of Nashua governments in 2022 and 2021, respectively.

7. Contingencies

The Organization received money under various state and federal programs. Under the terms of these programs, the Organization is required to use the money during the period for purposes specified in the proposal. If expenditures were found not to have been made in compliance with the proposal, the Organization might be required to repay the funds.

8. Related Party

The Organization's executive director provides administrative services to MP Housing, Inc. The Organization received \$150,000 and \$9,823 in 2022 and 2021 and charged MP Housing \$93,080 and \$64,539 in 2022 and 2021, respectively. The amount reduced the payroll, fringe benefits and insurance expenses of the Organization.

	2022	2021
Contracted services	\$ 75,080	\$ 46,320
Fringe benefits	9,000	9,219
Insurance	9,000	9,000
Total	\$ 93,080	\$ 64,539

Marguerite's Place, Inc.
Notes to Financial Statements
December 31, 2022 and 2021

9. Fair Value Measurements

The Organization follows a three-level valuation hierarchy for disclosure of fair value measurements. The categorization of financial assets and financial liabilities within the valuation hierarchy is based upon the lowest level of input that is significant to the measurement of fair value. Under level 1, inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. Under level 2, inputs to the valuation methodology are other observable inputs, including quoted prices for similar assets and liabilities in active or non-active markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are not directly observable, but are corroborated by observable market data. Under level 3, inputs to the valuation methodology are unobservable for the asset or liability. There were no changes to these valuation methods during the years ended December 31, 2022 and 2021.

The following table sets forth the assets carried at fair value measured on a recurring basis:

	Level 1	Level 2	Level 3	Total
December 31, 2022:				
Mutual fund shares	\$ 1,834,031	-	-	1,834,031
Fixed Income	156,765	-	-	156,765
Equities	15,883	-	-	15,883
Total Investments	<u>\$ 2,006,679</u>	<u>-</u>	<u>-</u>	<u>2,006,679</u>
<hr/>				
December 31, 2021:				
Mutual fund shares	<u>\$ 2,114,016</u>	<u>-</u>	<u>-</u>	<u>2,114,016</u>

10. Funds Held by Others

In 2020, the Organization became a beneficiary of a designated fund at the New Hampshire Charitable Foundation. Pursuant to the terms of the Resolution establishing this fund, property contributed to the New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of Marguerite's Place. In accordance with its spending policy the Foundation will begin making distributions from the fund to Marguerite's Place. The distributions are approximately 5.0% of the market value of the fund per year. The fund is not included in these financial statements, since all property in the fund was contributed to the New Hampshire Charitable Foundation to be held and administered for the benefit of Marguerite's Place. The market value of the fund assets was approximately \$967,038 on December 31, 2022. Distribution received for the 2022 fiscal year was \$30,430.

Marguerite's Place, Inc.
Notes to Financial Statements
 December 31, 2022 and 2021

11. PPP Loan

Marguerite's Place received loan proceeds in the amount of \$125,000 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Securities Act provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable over a set period of time as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities. The loan was forgiven in 2021 as the funds were used in accordance with the terms of the program.

12. Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at year-end:

Cash	\$ 571,355
Investments	2,006,679
Accounts receivable	5,140
	2,583,174

Less amounts not available for general expense:

Donor-restricted to maintain as an endowment	80,500
---	-------------------

Total financial assets available to meet cash needs
for general expenditure within one year

\$ 2,663,674

It is the Organization's liquidity management policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization invests cash in excess of daily requirements in short-term investments. Additionally, the Organization has an endowment fund, in which income generated from the endowment fund is available for general use.

13. Subsequent Events

The Organization has evaluated subsequent events through September 26, 2023, the date on which these financial statements were available to be issued.

MARGUERITE'S PLACE BOARD OF DIRECTORS 2025

Brian Hall, Chair, Veradigm LLC

Tarah Ledoux, Vice Chair, Mimecast

Joanna Poulin, Secretary, St. Anselm College

Alina Korsek, Treasurer, Marcum LLC

Brad Frey, PT United

Cynthia Neska, CATIC

Doreen Manetta, Enterprise Bank

John Parolin

Kara Ellis, St. Joseph Hospital

Kevin Cloutier, Systems Engineering

Naadia Nazeer, Amherst Therapy Connections

Steven Veneman, Jupiter Systems

Rene' Whiteley

Dylan Benway, Specialty Services of NE

Melissa Brodeur, St. Anselm College

Emeritus Board

Richard Guidoboni, Fidelity Investments

Deborah Novotny, Enterprise Bank

Dick Plamondon

Hannah Stohler

Education

Master of Divinity, Harvard Divinity School MAY 2016
Cambridge, MA
Concentration in Nonprofit Management, Social Justice, and Ethics
GPA: 3.9

B.A. in Spanish, Tulane University MAY 2013
New Orleans, LA
Graduated Magna cum Laude with Departmental Honors
GPA: 3.78

Experience

Executive Director and CEO JULY 2019 - PRESENT
Marguerite's Place and MP Housing, Nashua, NH
Lead strategic vision of the organization, including fiscal management, staff and board leadership, fundraising, and program delivery. Manage \$1 mill+ budget.

Director of Believe in Success MAY 2017 - JUNE 2019
Unitarian Universalist Urban Ministry, Roxbury, MA
Designed and launched Massachusetts' first workforce development program for domestic violence survivors. Managed team of 8 staff and 50 volunteers. Establish and manage \$300k+ program budget.

Residential Program Manager MAY 2016 - MAY 2017
Voices Against Violence, Framingham, MA
Managed the operation of a short term emergency shelter for families and individuals fleeing domestic violence. Ensured integrated and high quality service delivery and oversaw fiscal operations.

Communications Specialist MAY 2015 - AUGUST 2015
IMA World Health, Washington D.C.
Led update of f "1 in 3" Sermon Guide and "Sacred Spaces" toolkit for WeWillSpeakOut.US. Published op-eds for WeWillSpeakOut.US blog and managed social media. Represented WeWillSpeakOut.US as liaison at International Public Health Conferences.

Organizational Consultant MAY 2014 - AUGUST 2014
Adopta Una Familia, Inc., Guayaquil, Ecuador
Directed employees through transition into new positions within a new organizational structure. Assessed performance and mentored Program Coordinators through strategic planning and program development techniques.

Core Qualifications

Program Development
Team Leadership
Fiscal Management
Board Development
Strategic Planning
Community Networking
Grant Writing/Management

Skills and Affiliations

Fluent in Spanish
2017 Graduate of MetroWest Health Leadership Program
Certified Domestic Violence and Sexual Assault Counselor
Board of Directors for Greater Nashua Continuum of Care. 2019 - Present
Board of Directors for Adopta Una familia, Inc. 2013 - 2019

Candace Gordon

Director Of Programs

Contact

Nonprofit Director with a proven ability to cast vision and develop and maintain functional teams across programs. Overseeing daily operations of multiple programs, managing staff, ensuring compliance with State Licensing regulations, and providing effective Leadership, with an intentional focus on trauma-informed cultures across all agency scopes. Responsible for analyzing program data, identifying trends, program needs, and developing strategies and systems to improve program and client outcomes

Education

Granite State College
Concord, NH
B.A. in Science/
Human Services with Leadership in
Early Childhood Education

Core Competencies

Client Solutions and Support
Team Leadership
Program Systems and Infrastructure
Program Growth Vision
Communication
Program Development and Oversight

Experience

January 2023-present

Director of Programs • Marguerite's Place, Inc.

- Ensure quality, trauma-informed service delivery across and within programs
- Build and enhance program success
- Lead and support teams and families
- Program focused grant writing
- Community Networking and Outreach

January 2022-December 2022

Director of Community Programs • Marguerite's Place, Inc.

- Launch and build inclusive programming to encompass families with diverse needs and backgrounds
- Facilitate group and one on one outreach with families and community stakeholders

May 2016-December 2021

Director of Childcare • Marguerite's Place, Inc.

- Oversee Licensed Plus childcare program and State Scholarship
- Provide Family Support and Team Leadership
- Establish trauma-informed culture for families and staff

Professional Leadership and Community Engagement

Leadership Greater Nashua- Class of 2020

Greater Nashua Continuum of Care-Member 2023

JULIE A. NOEL



Experienced Business Administrator with Office Management, Operations, Board Coordination, Risk Management and Project Management expertise. Dedicated to performance excellence with the ability to adapt to changing priorities with unwavering commitment.

EXPERIENCE

JULY 2020-PRESENT

DIRECTOR OF OPERATIONS, MARGUERITE'S PLACE, NASHUA NH

Responsible for developing, implementing, and maintaining operational systems for all aspects of Marguerite's Place Inc. and MP Housing Inc.

Oversight of development and budget for operations and planning.

Collaborate with other organizational leaders to support transition management and crisis response to ensure business continuity.

Maintain up-to-date awareness of the current and future directions of the organization and associated technologies, and, where appropriate, makes recommendations for implementation of new/upgraded systems and technologies.

Develop and maintain plans and procedures for maintenance and facilities for ongoing operational efficiency.

Maintain and manage third party relationships to audit and ensure compliance and accountability with external vendors.

JULY 2020-PRESENT

TRUSTEE, BOARD OF DIRECTORS, HARDWOOD HEIGHTS HOMEOWNERS' ASSOCIATION

Responsible for vendor selection, vendor management, and vendor service coordination.

Oversight of budget planning and approval for homeowners' association.

Liaise with homeowners as representative of the board to prioritize initiatives and investments.

APRIL 2016 – JULY 2020

EXECUTIVE ASSISTANT, MARGUERITE'S PLACE, NASHUA NH

Liaison to Board of Directors with responsibility for the coordination of all Office Administration, Human Resources, Payrolling, Vendor Selection and Project Management, as well as Operations Support.

Managed two technology migration projects as part of larger operational efficiency initiative.

Planned and Managed Multiple Fundraising events including corporate sponsorship, promotion, and vendor coordination.

JANUARY 2015 – PRESENT

FITNESS INSTRUCTOR, SALEM ATHELETIC CLUB, SALEM NH

Design fitness classes, manage group exercise programs, and support personal fitness training.

FEBRUARY 2010 – APRIL 2016

BUSINESS MANAGER, LOBSTER TAIL, WINDHAM NH

Managed all back-office functions, personnel, event coordination, and financial activities for the business.

AUGUST 2010 – FEBRUARY 2015

EVENT COORDINATOR, WINDHAM SOCCER ASSOCIATION, WINDHAM NH

Responsible for all aspects of fundraising and event coordination. Included promotion, sales, vendors, donations, entertainment, and staff for over 250 attendees on average.

EDUCATION

2013 - BODY PUMP AND BODY STEP

LES MILLS, WINDHAM NH

Licensed Instructor

SKILLS

- MS Office Suite
- Quick Books
- Blackbaud Database Software
- Scheduling Software
- Multiple Payrolling Systems
- Procare Accounting Software
- Greater Giving Event Management Software

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: Marguerite's Place, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Hannah Stohler	Executive Director	\$23,200.00	\$116,000.00
Candace Gordon	Director of Programs	\$24,300.00	\$81,000.00
Julie Noel	Director of Operations	\$24,300.00	\$81,000.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-851-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	168570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

**New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-in-Aid for
 Project Title **Emergency Shelter Program**

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
 1 Robert Waters
 2 Reuben Hampton
 3 Amanda Spreeman

Title
 Shelter Administrator
 Director, Office of Health Equity
 SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 - Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 - Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **IRFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 - Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 - Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # : RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title : Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-04)

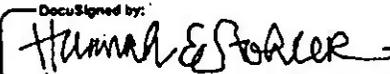
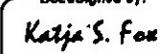
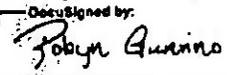
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Marguerite's Place, Inc.		1.4 Contractor Address 87 Palm Street Nashua, NH 03060	
1.5 Contractor Phone Number 603-598-1582	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$291,200
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Hannah Stohler Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials DS
HS
 Date 3/4/2024

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.

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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:
 - 12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Hillsborough County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

AS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

1.16.1.1. 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;

1.16.1.2. 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;

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

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

New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

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

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

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

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. 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.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from^{OS} the

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
- 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
- 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

DS
HS

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Marguerite's Place, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable):	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$35,400
2. Fringe Benefits	\$6,106
3. Consultants	\$2,500
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other: Apartment Maintenance	\$7,250
Other: Utilities	\$500
Other: Exterminator	\$1,000
Other: Insurance	\$3,032
Other: Accounting/Audit Services	\$2,750
9. Subrecipient Contracts	\$0
Total Direct Costs	\$58,538
Total Indirect Costs	\$0
TOTAL	\$58,538

Contractor Initials: MS
 Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name: Marguerite's Place, Inc.	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/24-6/30/25	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$144,350
2. Fringe Benefits	\$24,643
3. Consultants	\$5,750
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other: Apartment Maintenance	\$29,500
Other: Utilities	\$791
Other: Exterminator	\$4,000
Other: Insurance	\$12,128
Other: Accounting/Audit Services	\$11,500
9. Subrecipient Contracts	\$0
Total Direct Costs	\$232,662
Total Indirect Costs	\$0
TOTAL	\$232,662

Contractor Initials: os
HS

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

AS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
HS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
HS

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

HS

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials DS
HS

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials DS
HS

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials DS
HS

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials

HS

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 E

Business Associate Agreement
Page 1 of 5

V 2.0

Contractor Initials

HS

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

HS

Date 3/4/2024

New Hampshire Department of Health and Human



Exhibit E

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 E

Contractor Initials

3/4/2024
Date



New Hampshire Department of Health and Human

Exhibit E

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 used, HS

Exhibit E

Contractor Initials

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

Marguerite's Place, Inc.

The State

Name of the Contractor

DocuSigned by: Katja S. Fox

DocuSigned by: Hannah E. Stohler

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Hannah Stohler

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

Contractor Initials HS

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and My Friend's Place ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024 (Item #13A) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$645,984
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/14/2025

Date

DocuSigned by:

Katja S. Fox

Name: Katja S. Fox

Title: Director

My Friend's Place

4/14/2025

Date

Signed by:

Susan Ford

Name: Susan Ford

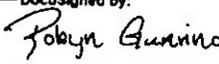
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/15/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: My Friend's Place	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/25 - 6/30/26 (SFY26)	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$165,000
2. Fringe Benefits	\$23,000
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$600
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,692
6. Travel	\$750
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs -	\$191,042
Total Indirect Costs	\$0
TOTAL	\$191,042

Contractor Initials: Initial
SF

Date: 4/14/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: My Friend's Place	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/26 - 6/30/27 (SFY27)	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$165,000
2. Fringe Benefits	\$23,000
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$600
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,692
6. Travel	\$750
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$191,042
Total Indirect Costs	\$0
TOTAL	\$191,042

Contractor Initials: Initial
SF

Date: 4/14/2025

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 MY FRIEND'S PLACE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 03, 1987. 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: 108288

Certificate Number: 0006224847



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of May A.D. 2023.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

Robert Fuller

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 My Friend's Place
(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 September 11, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Susan M. Ford E.D. (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of My Friend's Place to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4/14/25



Signature of Elected Officer

Name: Robert Fuller

Title: Treasurer, Board of Directors

Provide home like emergency shelter and transitional housing, and exceptional support for the homeless men, women, and families in our service area.

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2023 and 2022

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9

Hodgdon, Wilson & Griffin,
Certified Public Accountants, P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of .
My Friend's Place
Dover, New Hampshire

Opinion

We have audited the accompanying financial statements of My Friend's Place (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of My Friend's Place as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with the 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of My Friend's Place and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 an 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 of the effectiveness of My Friend's Place'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 My Friend's Place's ability to continue as a going concern for a reasonable period of time.

(continued)

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.

Hodgdon, Wilson & Griffin

Hodgdon, Wilson & Griffin, CPAs
Portsmouth, New Hampshire

May 30, 2024

MY FRIEND'S PLACE
STATEMENTS OF FINANCIAL POSITION
June 30,

	2023	2022
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 438,812	\$ 488,284
Grants receivable	110,400	20,439
Other receivable	12,485	-
Investments	1,183	1,170
Inventory	4,588	6,550
Prepaid expenses	8,078	4,664
Total current assets	575,546	529,107
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	1,240,963	862,330
Furniture and fixtures	42,634	42,634
Equipment	96,822	55,372
Total property and equipment	1,467,569	1,047,486
Less accumulated depreciation	625,070	590,124
Property and equipment, net	842,499	457,362
OTHER ASSETS		
Escrow deposit	61,000	-
Cash and cash equivalents	4,700	21,200
Endowment investments	10,601	10,546
Unrestricted promise to give	21,764	-
Total other assets	98,065	31,746
TOTAL ASSETS	\$ 1,516,110	\$ 1,018,215
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 11,943	\$ 2,768
Accrued payroll and payroll taxes	4,287	8,493
Accrued earned time	7,855	4,630
Liability for bingo prizes	55,850	43,152
Total current liabilities	79,935	59,043
LONG-TERM LIABILITIES		
Security deposits	4,700	3,700
Total long-term liabilities	4,700	3,700
Total liabilities	84,635	62,743
NET ASSETS		
Without donor restrictions	1,399,110	927,426
With donor restrictions	32,365	28,046
Total net assets	1,431,475	955,472
TOTAL LIABILITIES AND NET ASSETS	\$ 1,516,110	\$ 1,018,215

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

MY FRIEND'S PLACE
STATEMENTS OF ACTIVITIES
For the Years Ended June 30,

	2023	2022
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 574,314	\$ 189,776
Donations	142,058	167,060
United Way	7,767	13,988
Total public support	724,139	370,824
OTHER REVENUE		
Gaming revenue, net	84,869	105,674
Fee for service	113,516	53,657
Miscellaneous revenue	-	3,478
Investment income (loss)	84	(98)
Total other revenue	198,469	162,711
Total public support and revenue	922,608	533,535
FUNCTIONAL EXPENSES		
Program services	373,589	390,802
Management and general	62,860	62,211
Fundraising	14,475	12,145
Total functional expenses	450,924	465,158
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	471,684	68,377
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	4,319	16,129
INCREASE (DECREASE) IN NET ASSETS	476,003	84,506
NET ASSETS, Beginning	955,472	870,966
NET ASSETS, Ending	\$ 1,431,475	\$ 955,472

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

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2023

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Classified advertising and public relations	\$ -	\$ 2,816	\$ -	\$ 2,816
Depreciation expense	33,633	1,311	-	34,944
Employee benefits	23,119	6,867	1,046	31,032
Insurance	4,271	6,407	-	10,678
Interest	2	-	-	2
Maintenance and repairs	17,210	409	-	17,619
Miscellaneous	125	2,118	-	2,243
Office expense	1,889	3,070	5,899	10,858
Professional fees	1,848	6,198	97	8,143
Resident support services	1,696	-	-	1,696
Salaries and wages	214,800	27,454	6,863	249,117
Supplies	13,837	2,580	-	16,417
Taxes, payroll	17,547	2,239	570	20,356
Telephone	7,199	379	-	7,578
Transportation expense	586	-	-	586
Utilities	35,827	1,012	-	36,839
TOTAL EXPENSES	\$ <u>373,589</u>	\$ <u>62,860</u>	\$ <u>14,475</u>	\$ <u>450,924</u>

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

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Classified advertising and public relations	\$ -	\$ 2,745	\$ -	\$ 2,745
Depreciation expense	28,600	1,086	-	29,686
Employee benefits	25,256	6,504	1,636	33,396
Insurance	4,014	6,022	-	10,036
Interest	1	-	-	1
Maintenance and repairs	18,743	464	-	19,207
Miscellaneous	130	2,227	-	2,357
Office expense	1,746	3,836	3,107	8,689
Professional fees	-	6,000	-	6,000
Resident support services	2,500	-	-	2,500
Salaries and wages	235,335	27,305	6,826	269,466
Supplies	14,668	2,491	-	17,159
Taxes, payroll	19,355	2,239	576	22,170
Telephone	5,738	302	-	6,040
Transportation expense	810	-	-	810
Utilities	33,906	990	-	34,896
TOTAL EXPENSES	\$ <u>390,802</u>	\$ <u>62,211</u>	\$ <u>12,145</u>	\$ <u>465,158</u>

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

MY FRIEND'S PLACE
STATEMENTS OF CASH FLOWS
Years Ended June 30,

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 476,003	\$ 84,506
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Unrealized (gain) loss on investments	37	1,471
Investment (income) loss	(103)	56
Depreciation	34,944	29,686
(Increase) decrease in:		
Grants receivable	(81,961)	398
Other receivable	(12,485)	-
Inventory	1,962	3,692
Prepaid expenses	(3,414)	(1,328)
Escrow deposit	(61,000)	-
Unrestricted promise to give	(21,764)	-
Increase (decrease) in:		
Accounts payable	9,175	(849)
Accrued payroll and payroll taxes	(4,206)	4,204
Accrued earned time	3,225	(1,107)
Liability for bingo prizes	12,698	20,852
Security Deposits	1,000	900
Total adjustments	(121,892)	57,975
Net cash provided by operating activities	354,111	142,481
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(420,083)	(8,423)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Net increase (decrease) in cash	(65,972)	134,058
Cash at beginning of year	509,484	375,426
CASH AT END OF YEAR	\$ 443,512	\$ 509,484

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

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

My Friend's Place was organized February 3, 1987. The purpose of the organization is to provide safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness in Strafford County, New Hampshire.

My Friend's Place operates a homeless shelter in Dover, New Hampshire along with four transitional housing units which are also located in Dover, New Hampshire. The transitional housing units are designed for homeless families who may occupy a unit for up to two years while they work to overcome obstacles to find permanent housing.

Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

Financial Statement Presentation

Under generally accepted accounting principles, My Friend's Place is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, My Friend's Place is required to present a statement of cash flows.

Cash and Cash Equivalents

For purposes of the statement of cash flows, My Friend's Place considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. For the year ended June 30, 2023, cash includes \$4,700 held for security deposits. For the year ended June 30, 2022, cash includes \$17,500 held for flooring and playground improvements as well as \$3,700 held for security deposits.

Grants Receivable

Grants receivable represents amounts due from federal, state and local governments and from the United Way for grant revenue which has been earned.

Marketable Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Promises to Give

Contributions are recognized when the donor makes a promise to give to My Friend's Place that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. An allowance for uncollectible unconditional promises to give is established based on historical experience and management's evaluation of outstanding unconditional promises to give at the end of each year. As of June 30, 2023 and 2022, the balance of Promises to Give was \$21,764 and \$0, respectively.

Fair Value of Financial Instruments

Unless otherwise indicated, the fair values of all reported assets and liabilities which represent financial instruments, none of which are held for trading purposes, approximate the carrying values of such amounts.

Inventory

Inventory of Bingo materials and supplies are recorded at the lower of cost (first in, first out basis) or market.

Property, Plant and Equipment

Property and equipment are recorded at cost for those items which have been purchased, and at estimated fair values for those items which have been donated. The cost basis of the land and buildings acquired by My Friend's Place is allocated based on real estate tax valuation. The cost of buildings and improvements is recovered using the straight-line method over estimated useful lives of 10 to 40 years. The cost of furniture, fixtures and equipment is recovered using the straight-line method over estimated useful lives of 5 to 15 years.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Donated Services

Contributions of services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. My Friend's Place typically receives contributed services to assist with general administrative and maintenance tasks. For the years ended June 30, 2023 and 2022, no amounts for contributions of services were recognized in the financial statements.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Materials

My Friend's Place records donated materials at fair value. Donations of food, personal care items and household supply items for the use of residents are not recorded in the financial statements because of the difficulty in determining fair value.

Revenue Recognition

Grant revenue represents amounts received from governmental agencies and is typically in the form of support rather than an exchange transaction because the benefits of the services provided are to the general public and not to the grantor. The revenue is typically recognized over time, or on a reimbursement basis. Most often grant revenue recognized over time is within the fiscal year of My Friend's Place.

Fee for service revenue represents amounts paid to My Friend's Place by residents and local communities for supportive emergency and transitional shelter for individuals and families experiencing homelessness. Fee for service revenue qualifies as an exchange transaction. This revenue is recognized at a single point when all risks and rewards transfer. Generally, this is the point when payment has been received for the services which were provided.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited using allocations determined on a reasonable basis which is consistently applied. Salaries and wages, payroll tax expenses, retirement expense, and employee benefits are based on estimates of time spent in the program or supporting function. Square footage is used to determine the allocations for repairs and maintenance, depreciation on the buildings and improvements, and utilities. Allocations for other expenses are based on the best estimate of the program or supporting function benefited.

Income Taxes

My Friend's Place has received a letter of determination dated June 20, 1988 from the Internal Revenue Service advising it that it qualifies as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, it is not subject to income tax. My Friend's Place is classified as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reclassification of Financial Statements

For the year ended June 30, 2022, certain items were reclassified to facilitate comparability with the presentation for the year ended June 30, 2023. There was no change to increase (decrease) in net assets as a result of the reclassification.

Subsequent Events

Management has evaluated subsequent events through May 30, 2024, the date that the financial statements were available to be issued.

Management continues to evaluate the recent introduction of the COVID-19 virus and its impact on the not-for-profit industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the fair value of My Friend's Place financial position and results of operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In May 2023 My Friend's Place was informed that the Bingo Hall facility where they held their Bingo nights would be changing the terms of their contract which was scheduled to begin in July 2023. My Friend's Place decided to move their Bingo operations from Dover, New Hampshire to a new facility opening in Rochester, New Hampshire beginning in September 2023.

Under the terms of a grant, an escrow deposit was required to be held to facilitate the completion of a construction project. The \$61,000 was returned to My Friend's Place during the year ended June 30, 2024.

NOTE B - ENDOWMENT INVESTMENTS

My Friend's Place is a beneficiary of an agency endowment fund at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing this fund, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of My Friend's Place. In accordance with its spending policy, the Foundation makes distributions from the funds to My Friend's Place. The distributions are approximately four percent of the market value of the fund per year. The estimated value of the future distributions from the fund is included in these financial statements, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of My Friend's Place.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE C - ACCRUED EARNED TIME

Accrued earned time consists of a liability for future compensated leave time that is vested with the employees.

NOTE D - NET ASSETS WITH DONOR RESTRICTIONS

My Friend's Place has net assets with donor restrictions as of June 30,

	<u>2023</u>	<u>2022</u>
Amounts restricted to building and playground improvements	\$ 21,764	\$ 17,500
Amounts held at the New Hampshire Charitable Foundation	<u>10,601</u>	<u>10,546</u>
Totals	\$ <u>32,365</u>	\$ <u>28,046</u>

NOTE E - FEE FOR SERVICE

For the years ended June 30, 2023, and 2022, fee for service revenue included \$79,770 and \$28,700, respectively, provided by Federal Emergency Relief Funds. The additional rental assistance was provided in response to the Covid-19 pandemic. The additional assistance was ended during the year ended June 30, 2023.

NOTE F - INVESTMENT INCOME (LOSS)

Investment income consisted of the following as of June 30,

	<u>2023</u>	<u>2022</u>
Interest income	\$ 71	\$ 58
Dividend income	50	45
Unrealized gain (loss)	<u>(37)</u>	<u>(201)</u>
Totals	\$ <u>84</u>	\$ <u>(98)</u>

NOTE G - GAMING REVENUE, NET

Gaming revenue, net primarily represents amounts from weekly Bingo nights. Expenses consist of prizes and awards, hall rental, state taxes, licenses and supplies. My Friend's Place also hosts poker events on a limited basis.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE G - GAMING REVENUE, NET (continued)

For the year ended June 30, 2023, Gaming revenue, net of \$84,869 consisted of gaming revenue of \$1,311,896 less expenses of \$1,227,027.

For the year ended June 30, 2022 Gaming revenue, net of \$105,674 consisted of gaming revenue of \$1,836,825 less expenses of \$1,731,151.

NOTE H - RETIREMENT PLAN

My Friend's Place has adopted a 403(b) retirement plan. Under the plan, employees who meet certain age and length of service requirements may elect to defer a percentage of their salary, subject to Internal Revenue Service limits. My Friend's Place matches the employee deferral up to 3% of the employee's salary. For the years ended June 30, 2023 and 2022, retirement expense was \$3,191 and \$3,104, respectively.

NOTE I - LEASING ARRANGEMENTS

My Friend's Place rents equipment under cancelable leasing arrangements. Lease expense was \$420 and \$360 for the years ended June 30, 2023 and 2022, respectively.

NOTE J - ECONOMIC DEPENDENCY

My Friend's Place has received a significant amount of its fundraising revenue from the operation of bingo games.

NOTE K - CONCENTRATION OF CREDIT RISK

As of June 30, 2022, the cash balance in one financial institution exceeded Federal Deposit and Insurance Corporation limits by \$34,564.

My Friend's Place contracts are generally with government agencies and, therefore, the majority of its receivables and a significant amount of its revenue are derived from that source.

NOTE L - COMMITMENTS AND CONTINGENCIES

During the year ended June 30, 1998, My Friend's Place received a grant from the United States Department of Housing and Urban Development (HUD). The \$99,566 grant was used towards the acquisition of a transitional housing facility located at 21-23 Hough Street in Dover, New Hampshire.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

NOTE L - COMMITMENTS AND CONTINGENCIES (continued)

Under the terms of the grant, My Friend's Place would have to receive authorization from HUD in order to convert the transitional housing facility to another use. Failure to receive authorization from HUD would result in repayment of the grant to HUD.

My Friend's Place also received money under various state and federal grants. Under the terms of these grants, My Friend's Place was required to use the money within the grant period for purposes specified in the grant proposal. If expenditures of the grant were found not to have been made in compliance with the proposals, My Friend's Place might be required to repay the grantor's funds.

NOTE M - LIABILITY AND AVAILABILITY OF FINANCIAL ASSETS

My Friend's Place's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date, consisted of the following as of June 30,

	<u>2023</u>	<u>2022</u>
Cash	\$ 438,812	\$ 505,784
Investments	<u>1,183</u>	<u>1,170</u>
	439,995	506,954
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	(-)	(17,500)
Board designations	<u>-</u>	<u>-</u>
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 439,995</u>	<u>\$ 489,454</u>

My Friend's Place is substantially supported by public support. As part of the liquidity management of My Friend's Place, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

My Friend's Place Board of Directors 2025

FX Bruton, President

Stan Robbins, Vice President

Rob Fuller, Treasurer

Janet Insolia, Secretary

John Lewis

Phyllis LaPointe

Jackie Williams

Brad Gould

Mark Bowen

Erica Johnson

Debra Hackett

John Doane

Dan Hickman

Lindsay Hickman

Susan M. Ford

Employment History

2016 - Present

My Friend s Place Dover, NH

Emergency Shelter, Transitional Housing

Executive Director

- Overall Supervision of 7 staff, performing various tasks from front office work, case management to specialized projects
- Responsible for the day-to-day operations of the shelter and transitional housing programs
- Responsible for maintaining three properties to ensure buildings are safe and properly maintained
- Responsible for writing, reporting and billing multiple grants, including State, Federal, United Way and CDBG funding streams
- Assisting treasurer and finance committee members to create a functional budget yearly.

2011 - 2016

Homeless Center for Strafford County Rochester, NH

Emergency Shelter, Transitional Housing

Executive Director

- Overall Supervision of 5 staff and over 50 volunteers, performing various tasks from front office work, case management to specialized projects
- Responsible for the day-to-day operations of the shelter and transitional housing programs
- Responsible for maintaining three properties to ensure buildings are safe and properly maintained
- Responsible for writing, reporting and billing multiple grants, including United Way and CDBG funding streams
- Assisting treasurer and finance committee members to create a functional budget yearly. Successful management of budget increasing revenue for 5 years.
- Successful in obtaining several grants to make upgrades and repairs to buildings and grounds

2010 - Present

Strafford County Community Action Dover, NH

Homeless Intervention Program

Homeless Intervention Specialist

- Outreach within Strafford County, Salvation Army, Soup Kitchens, Libraries, convenience stores etc., finding and assisting homeless individuals obtain shelter
- Assist in writing of grant for State and Federal funding for multiple grants

2004 - 2010

Strafford County Community Action Dover, NH

Head Start Program

Systems Coordinator

- Coordinate and ensure enrollment of 309, create and implement student roster covering 6 centers as well as a home based and Early Head Start program. Input requests for enrollment, assign out to staff for application completion
- Certify all applications for eligibility following strict federal guidelines, successfully pass both federal review and annual audits
- Responsible for tracking weekly attendance and preparing monthly reports to all managers and director
- Successfully integrating new data base (PROMIS) to better track students and federally mandated services rendered. Run reports and ensure staff are entering data completely and correctly
- Train staff on use of data base, laptops, internet, email, general computer software including word and excel programs
- Maintain the computer network including the server (Windows Server 2003), 15 computers as well as trouble shoot computer issues at the centers (over 30 computers). Coordinate outsourcing for more extensive computer issues.
- Coordinate the purchase of any technical supplies including computers, network equipment, printers etc.

Susan M. Ford

2000 - 2004

Strafford County Community Action Dover, NH

Workforce Development Program

Employment Counselor

- Assist in developing policy and procedure and overall design development as well as planned implementation, including development of forms, intake and tracking procedures on a new federally funded program
- Responsible for keeping grant within its federal mandates, as well as reporting weekly and quarterly to the State Coordinator
- Case Management, including but not limited to: meeting with clients, determining eligibility for a variety of programs, determining needs of client and implementing service plan

1999 - 2003 (Grant Ended)

Strafford County Community Action Dover, NH

Welfare to Work Program

Employment Counselor

- Assist in developing policy and procedure and overall design development as well as planned implementation, including development of forms, intake and tracking procedures on a new federally funded program
- Responsible for keeping grant within its federal mandates, as well as reporting weekly and quarterly to the State Coordinator
- Keeping an active case load for case management of TANF recipients as well as non-custodial parents, keeping weekly to monthly meetings with clients, assisting them in eliminating barriers to employment, assisting them in obtaining and retaining employment
- Actively participate in multi-agency meetings geared to serve as a wrap around for client services to ensure appropriate service delivery and eliminate duplication of services

Volunteer Experience

- ▶ Treasurer/Community Organizer. Developed the M/WPR Council. Established linkages with community social service agencies. Provided referral and assistance to public housing residents. Maintained checking account and disbursement journal. Prepared weekly treasurers reports. Organized social service events for children and families
- ▶ Bingo sales of tickets and end of the night banking and close out, including completion of deposit slips for My Friends Place (Homeless shelter). 5 years

Organizations /Affiliations

- Board of Directors, My Friend's Place Homeless Shelter, Dover, NH 2000-2003, 2009- 2016
- Rochester Rotary Member, Board member, Assistant Secretary, Chair of the First Grade Fingerprint Program as well as the Raffle Bash lottery night 2011 - 2020
- Balance of State COC, Executive Committee (Past)
- HMIS Advisory Committee Member

Education

- ◆ Bachelors in Science; Dual Major in Human Services and Business Management
Granite State College, University System of NH 2006
- ◆ Notary Public 2003 - Present
- ◆ Global Career Development Facilitator Certification
- ◆ Certified Professional Resume Writer

Kelly Galemba

Experience working in hospitality and retail industries. Provide friendly and prompt service in busy working environments. A great deal of experience with answering phone, taking reservations, using various computer programs and office equipment. Strong multitasking, communication and interpersonal skills.

Work Experience

Case Manager

My Friend's Place - Dover, NH
June 2022 to Present

Work with the clients of the homeless shelter one on one. Help them get resources and get them stable to get back into society.

Assisting clients apply for SNAP benefits, TANF, SSDI/SSI or other appropriate assistance. Assist in developing an action plan to find and sustain permanent housing, which includes a deep assessment on the clients. This assessment will include but not limited to checking for Identification (BC, State ID, SS Card), job history, education history, housing history, medical/dental home, medical/mental/substance misuse needs.

Resident Manager/Program Assistant

My Friend's Place - Dover, NH
May 2021 to June 2022

Work in front office answering the phones, fielding questions from shelter seekers and the community at large. Assisting clients with general needs and ensuring all house rules are being adhered to. General office paperwork, filing.

After School Teacher

Seacoast Community School - Portsmouth, NH
September 2020 to August 2022

After school program at Greenland community school- elementary-aged kids

Internship

My Friend's Place - Dover, NH
February 2021 to May 2021

Internship working in the homeless shelter. Interacting with the clients, working in the office answering phones and paperwork, and working with case manager with clients.

Education

Bachelor of Arts in Psychology

University of New Hampshire - Durham, NH
2020

Certifications and Licenses

CPR Certification

First Aid Certification

My Friend's Place - Case Manager Resumé



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:

My Friend's Place

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Susan Ford	Executuve Director	\$0.00	\$69,920.00
Kelly Galemba	Case Manager	\$0.00	\$61,480.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-851-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

ARC
13A

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	168570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families In Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	180
Capacity 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capacity 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		185	200						
Capacity 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capacity 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 Project Title State Grant-in-Aid for
 Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1. Robert Waters

Shelter Administrator

2. Reuben Hampton

Director, Office of Health Equity

3. Amanda Spreeman

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 – Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 – Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 – Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 – Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 – Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 – Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 - Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 - Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-05)

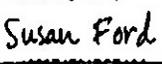
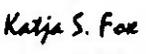
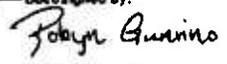
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 My Friend's Place		1.4 Contractor Address 368 Washington Street Dover, NH 03820	
1.5 Contractor Phone Number 603-749-3017	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$263,900
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: 3/6/2024		1.12 Name and Title of Contractor Signatory Susan Ford Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 3/6/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/7/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 3/6/2024

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.

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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Strafford County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

S.M.F.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

SMP

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
- 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
- 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

SME

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	My Friend's Place
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable):	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$62,780
2. Fringe Benefits	\$7,178
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$100
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$800
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$2,000
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$72,858
Total Indirect Costs	\$0
TOTAL	\$72,858

Contractor Initials: DS
SMF
 Date: 3/6/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	My Friend's Place
Budget Request for:	State Grant-In-Aid, Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$163,095
2. Fringe Benefits	\$22,772
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$585
5.(c) Supplies - Pharmacy	\$1,200
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$2,640
6. Travel	\$750
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$191,042
Total Indirect Costs	\$0
TOTAL	\$191,042

Contractor Initials: DS
SMF

Date: 3/6/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

Contractor Initials

DS
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

^{DS}
SMF

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials DS
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials DS
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials

DS
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
SMF
Date 3/6/2024

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials

^{DS}
SMF

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 E

Contractor Initials

SMF

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

SMF

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

PHI in
SMF

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

used,
SMF

Date 3/6/2024



New Hampshire Department of Health and Human
Exhibit E

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

My Friend's Place

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

130006804C83443

DocuSigned by:

Susan Ford

130021F04B00444

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Susan Ford

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/6/2024

3/6/2024

Date

Date

Exhibit E

Contractor Initials

DS
SMF

Date 3/6/2024

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Nashua Soup Kitchen and Shelter, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$1,089,920
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

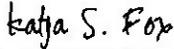
All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/14/2025

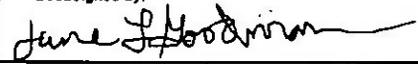
Date

DocuSigned by:

Name: Katja S. Fox
Title: Director

Nashua Soup Kitchen and Shelter, Inc.

4/11/2025

Date

DocuSigned by:

Name: Jane Goodman
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/16/2025

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

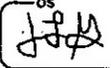
Date

Name:

Title:

Exhibit C-3, Budget, Amendment #1

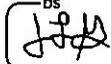
New Hampshire Department of Health and Human Services	
Contractor Name:	Nashua Soup Kitchen and Shelter, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$274,681
2. Fringe Benefits	\$57,679
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$1,500
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$1,500
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$335,360
Total Indirect Costs	\$0
TOTAL	\$335,360

Contractor Initials: 

Date: 4/11/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Nashua Soup Kitchen and Shelter, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$274,681
2. Fringe Benefits	\$57,679
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$1,500
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$1,500
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$335,360
Total Indirect Costs	\$0
TOTAL	\$335,360

Contractor Initials: 

Date: 4/11/2025

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 NASHUA SOUP KITCHEN AND SHELTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 11, 1981. 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: 61911

Certificate Number: 0007039352



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 February A.D. 2025.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Madeleine LaRose, 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 Nashua Soup Kitchen and Shelter, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on February 18, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jane L Goodman, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Nashua Soup Kitchen and Shelter, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 04/11/2025



Signature of Elected Officer

Name: Madeleine LaRose

Title: Clerk



Nashua Soup Kitchen & Shelter, Inc.

Vision:

All people in our community will have access to nutritious food to eat and affordable, safe housing.

Mission:

To provide food and shelter with dignity to individuals and families in need while promoting a path to independence through direct services and partnerships.

NASHUA SOUP KITCHEN AND SHELTER, INC.

FINANCIAL STATEMENTS

JUNE 30, 2023

AND

INDEPENDENT AUDITORS' REPORT

NASHUA SOUP KITCHEN AND SHELTER, INC.

JUNE 30, 2023

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report.....	1 - 3
Financial Statements:	
Statement of Financial Position.....	4
Statement of Activities.....	5 - 6
Statement of Functional Expenses.....	7
Statement of Cash Flows.....	8
Notes to financial Statements.....	9 - 17
Supplemental Information:	
Schedule of Support and Revenue.....	18
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	19 - 20
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance in Required by The Uniform Guidance.....	21 - 23
Schedule of Expenditures of Federal Awards.....	24
Notes to Schedule of Expenditures of Federal Awards.....	25
Schedule of Findings and Questioned Costs.....	26 - 30



William P. Connor, CPA, LLC

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Nashua Soup Kitchen and Shelter, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Nashua Soup Kitchen and Shelter, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nashua Soup Kitchen and Shelter, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 Nashua Soup Kitchen and Shelter, Inc's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nashua Soup Kitchen and shelter, Inc's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Nashua Soup Kitchen and Shelter, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 31, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional support and revenue and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards, are 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 schedules of functional support and revenue and the schedule or expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 25, 2024, on our consideration of Nashua Soup Kitchen and Shelter, Inc's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nashua Soup and Kitchen Inc's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considered Nashua Soup Kitchen and Shelter Inc's internal control over financial reporting and compliance.



Manchester, New Hampshire
April 25, 2024

NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(with comparative totals for 2022)

<u>ASSETS</u>	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total <u>2023</u>	Total <u>2022</u>
CURRENT ASSETS:				
Cash (Note 1)	\$3,744,105	\$ -	\$ 3,744,105	\$3,834,740
Grants and accounts receivable (Note 1)	13,760	320,938	334,698	2,012,923
Prepaid expenses	<u>16,704</u>	<u>-</u>	<u>16,704</u>	<u>40,875</u>
Total current assets	<u>3,774,569</u>	<u>320,938</u>	<u>4,095,507</u>	<u>5,888,538</u>
INVESTMENTS (Note 2)	<u>871,056</u>	<u>-</u>	<u>871,056</u>	<u>792,746</u>
LAND, BUILDING AND EQUIPMENT, at cost (Notes 1 and 3):				
Land and buildings	2,437,167	-	2,437,167	2,558,512
Building improvements	398,000	-	398,000	544,629
Furniture, fixtures and equipment	<u>276,942</u>	<u>-</u>	<u>276,942</u>	<u>318,741</u>
	3,112,109	-	3,112,109	3,421,882
Less - Accumulated depreciation	<u>814,296</u>	<u>-</u>	<u>814,296</u>	<u>989,483</u>
	<u>2,297,813</u>	<u>-</u>	<u>2,297,813</u>	<u>2,432,399</u>
CONSTRUCTION IN PROCESS (Note 10)	<u>-</u>	<u>7,417,139</u>	<u>7,417,139</u>	<u>3,771,415</u>
OTHER ASSETS:				
Notes receivable (Note 8)	<u>120,860</u>	<u>-</u>	<u>120,860</u>	<u>116,536</u>
	<u>\$7,064,298</u>	<u>\$7,738,077</u>	<u>\$14,802,375</u>	<u>\$13,001,634</u>
 <u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts payable	\$ 51,100	\$ -	\$ 51,100	\$ 38,254
Accrued expenses	173,431	-	173,431	209,791
Current portion of long-term debt (Note 10)	-	-	-	524,362
Fiscal agent payable	75,499	-	75,499	65,823
Security deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,250</u>
Total current liabilities	<u>300,030</u>	<u>-</u>	<u>300,030</u>	<u>839,480</u>
LONG-TERM DEBT - (Note 10)	<u>-</u>	<u>3,540,225</u>	<u>3,540,225</u>	<u>3,790,225</u>
NET ASSETS (Note 1):				
Without donor restrictions	6,764,268	-	6,764,268	5,022,784
With donor restrictions	<u>-</u>	<u>4,197,852</u>	<u>4,197,852</u>	<u>3,349,145</u>
Total net assets	<u>6,764,268</u>	<u>4,197,852</u>	<u>10,962,120</u>	<u>8,371,929</u>
	<u>\$7,064,298</u>	<u>\$7,738,077</u>	<u>\$14,802,375</u>	<u>\$13,001,634</u>

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

NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023
(with comparative totals for 2022)

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u>
SUPPORT AND REVENUE:				
Support				
Public contributions	\$1,479,832	\$ -	\$1,479,832	\$ 1,631,277
In-kind contributions (Note 4)	428,740	-	428,740	813,165
State of New Hampshire				
Program Grants	448,971	-	448,971	241,789
Town grants, New Hampshire	122,585	-	122,585	54,500
Special events	218,768	-	218,768	247,607
Capital campaign & restrictive grants	-	487,355	487,355	2,859,854
Other grants	1,771,591	-	1,771,591	141,261
Rent- Transitional Housing	23,600	-	23,600	31,620
Net assets released from restrictions	<u>(391,681)</u>	<u>391,681</u>	<u>-</u>	<u>-</u>
Total support	<u>4,102,406</u>	<u>879,036</u>	<u>4,981,442</u>	<u>6,021,073</u>
Revenue				
Investment income	42,639	-	42,639	26,259
Investment return	55,699	-	55,699	(133,597)
Gain on sale of property	<u>496,811</u>	<u>-</u>	<u>496,811</u>	<u>-</u>
Total revenue	<u>595,149</u>	<u>-</u>	<u>595,149</u>	<u>(107,338)</u>
Total support and revenue	<u>\$4,697,555</u>	<u>\$ 879,036</u>	<u>\$5,576,591</u>	<u>\$5,913,735</u>

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

NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023
(with comparative totals for 2022)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total 2023</u>	<u>Total 2022</u>
EXPENSES:				
Program Services				
Kitchen	\$1,104,165	\$ -	\$ 1,104,165	\$1,185,838
Housing, shelter & services	<u>1,206,192</u>	<u>-</u>	<u>1,206,192</u>	<u>1,011,504</u>
Total program services	<u>2,310,357</u>	<u>-</u>	<u>2,310,357</u>	<u>2,197,342</u>
Support Services				
Management and general	364,770	-	364,770	359,663
Fundraising	<u>280,944</u>	<u>30,329</u>	<u>311,273</u>	<u>283,947</u>
Total support services	<u>645,714</u>	<u>30,329</u>	<u>676,043</u>	<u>643,610</u>
Total program and support expenses	<u>2,956,071</u>	<u>30,329</u>	<u>2,986,400</u>	<u>2,840,952</u>
INCREASE IN NET ASSETS	1,741,484	848,707	2,590,191	3,072,783
NET ASSETS, beginning of year	<u>5,022,784</u>	<u>3,349,145</u>	<u>8,371,929</u>	<u>5,299,146</u>
NET ASSETS, end of year	<u>\$6,764,268</u>	<u>\$4,197,852</u>	<u>\$10,962,120</u>	<u>\$8,371,929</u>

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

NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

(with comparative totals for 2022)

	<u>Program Services</u>		<u>Management</u>	<u>Fundraising</u>	<u>Total</u>	<u>Total</u>
	<u>Soup Kitchen</u>	<u>Client Services</u>	<u>and General</u>		<u>2023</u>	<u>2022</u>
SALARIES AND RELATED EXPENSES:						
Salaries	\$ 285,368	\$ 632,289	\$296,861	\$175,376	\$ 1,389,894	\$1,114,948
Payroll taxes	22,600	58,653	32,190	13,417	126,860	85,470
Employee benefits	<u>77,018</u>	<u>99,149</u>	<u>15,716</u>	<u>11,126</u>	<u>203,009</u>	<u>169,464</u>
	<u>384,986</u>	<u>790,091</u>	<u>344,767</u>	<u>199,919</u>	<u>1,719,763</u>	<u>1,369,882</u>
OTHER EXPENSES:						
In-kind food and services	323,380	105,360	-	-	428,740	813,165
Depreciation	62,976	16,740	6,647	-	86,363	85,685
Utilities	34,490	48,403	-	-	82,893	57,465
Food and supplies	174,285	20,607	-	140	195,032	144,690
Client assistance, training & education	467	51,320	-	-	51,787	69,028
Postage	869	1,157	453	496	2,975	2,579
Insurance	22,353	19,551	501	927	43,332	32,163
Office expense	2,840	4,683	1,400	1,188	10,111	5,688
Telephone	8,034	16,940	4,068	818	29,860	6,432
Newsletter	8,419	8,497	78	155	17,149	20,535
Repairs and maintenance	11,185	1,958	-	-	13,143	12,582
Professional fees	16,482	21,258	1,680	4,243	43,663	23,886
Miscellaneous	582	6,598	1,023	1,074	9,277	388
Travel	743	3,590	-	158	4,491	2,037
Extermination	3,100	4,423	-	-	7,523	8,065
Advertising and website	677	5,949	756	489	7,871	5,675
Training	779	995	105	2,614	4,493	3,461
Technology expense	15,830	19,796	3,133	22,060	60,819	29,985
Maintenance services	31,688	58,276	159	-	90,123	62,464
Fundraising	-	-	-	46,663	46,663	41,659
Spring Street preconstruction expense	-	-	-	-	-	-
Capital campaign expenses	-	-	-	30,329	30,329	43,438
	<u>719,179</u>	<u>416,101</u>	<u>20,003</u>	<u>111,354</u>	<u>1,266,637</u>	<u>1,471,070</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$1,104,165</u>	<u>\$1,206,192</u>	<u>\$364,770</u>	<u>\$311,273</u>	<u>\$2,986,400</u>	<u>\$2,840,952</u>

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

NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED JUNE 30, 2023
(with comparative totals for 2022)

	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 2,607,023	\$3,072,783
Adjustment to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	86,363	85,685
Gain on sale of property	(513,643)	-
Unrealized (appreciation) depreciation of investments	(55,699)	127,536
(Increase) decrease in the following assets:		
Grants and accounts receivable	1,678,225	(1,846,614)
Construction in process (Note 10)	(3,645,724)	(3,771,415)
Prepaid expenses	24,171	(10,630)
Increase (decrease) in the following liabilities:		
Accounts payable	12,846	12,032
Accrued expenses	(36,360)	27,450
Fiscal sponsor payable	9,676	19,204
Security deposits	<u>(1,250)</u>	<u>(250)</u>
Net cash provided by operating activities	<u>165,628</u>	<u>(2,284,219)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of property	555,800	-
Capital expenditures	(10,766)	(61,338)
Net proceeds from sale of investments	282,482	-
Purchase of investments	(305,093)	(13,940)
Increase in note receivable	<u>(4,324)</u>	<u>(5,549)</u>
Net cash provided by (used in) investing activities	<u>518,099</u>	<u>(80,827)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds long-term debt	-	4,314,587
Principal payments on long-term debt	<u>(774,362)</u>	<u>-</u>
	<u>(774,362)</u>	<u>4,314,587</u>
NET INCREASE (DECREASE) IN CASH	(90,635)	1,949,541
CASH, beginning of year	<u>3,834,740</u>	<u>1,885,199</u>
CASH, end of year	<u>\$ 3,744,105</u>	<u>\$3,834,740</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

CASH PAID DURING THE YEAR FOR:		
Interest	\$ 9,985	\$ -

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

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

1. Nature of operations:

The Organization provides meals, emergency shelter, transitional housing, food baskets and advocacy to poor and homeless men, women and families in the Greater Nashua, New Hampshire area. Additionally, the Organization owns a subsidiary that was setup to acquire rental properties in the Greater Nashua area to provide housing to low and moderate income individuals and families.

The Organization is dependent, to a significant extent, upon contributions from the general public for annual support of its operations and services. Contributions are obtained through year-round special events, direct mail programs, as well as, ongoing initiatives encompassing foundations, corporations, and related development programs.

2. Summary of significant accounting policies:

Basis of accounting and presentation - The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The accrual method of accounting recognizes revenue when it is earned and expenses when incurred. Certain comparative amounts in the statements of activities and functional expenses have been reclassified to conform with the current years presentation.

Net assets and revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions - Net assets without donor restrictions are assets that have been acquired from donors (or certain grantors) without restrictions that may be expended for any purpose in performing the primary objectives of the Organization. The governing Board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net assets with donor restrictions - Net assets subject to donor or (or certain grantor) imposed restrictions are assets subject to stipulations imposed by the donor. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

2. Summary of significant accounting policies (cont't):

Support and revenue recognition - Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets or designate them for future periods.

Grants and contributions received are considered to be available for use unless specifically restricted by the grantor or donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restricted support.

Functional expenses - Direct expenses are charged to their specific program as incurred. Any expenditures not directly chargeable are allocated to a program based on the proportion of time spent on each program by the staff.

Income tax status - The Organization is exempt from income taxes under Internal Revenue Code, Section 501(c)(3). The Organization can be taxed on activities considered by the Internal Revenue Service to be outside of the Organization's exempt purpose.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2023, 2022 and 2021 are subject to examination by the IRS, generally for three years after they were filed.

Land, building and equipment - Land, building and equipment purchased are recorded at cost. The Organization follows the policy of charging to expenses annual amounts of depreciation which allocates the cost of buildings and equipment over their estimated useful lives. The Organization employs the straight-line method for determining the annual charge for depreciation. The ranges of the estimated useful lives used are as follows:

	<u>Years</u>
Buildings	27.5 - 40
Building improvements	27.5
Kitchen equipment	10
Furniture, fixtures and equipment	5 - 10

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

2. Summary of significant accounting policies (cont'd):

Use of estimates - The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents - All highly liquid investments with a maturity of one year or less are considered to be cash equivalents. At June 30, 2023, the carrying amount of the Organization's cash was \$3,744,105 and the institution balance was \$3,751,206. Of this amount, \$1,478,241 was covered by federal depositor's insurance and \$2,272,965 was uninsured.

Grants and accounts receivable - Grants and accounts receivable consists principally of the grants receivable from governmental agencies and rent receivable from tenants. Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements. The accounts receivable in the accompanying financial statements have been reduced by an allowance for doubtful accounts of \$ 0.

Advertising costs - The Company expenses all advertising costs as incurred. Advertising and marketing expenses for the year ended June 30, 2023 amounted to \$7,871.

New accounting pronouncement - On August 18, 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-profit Entities (Topic 958) - Presentation of Financial Statements for Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Nashua Soup Kitchen and Shelter, Inc. has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented. The implementation had no impact on previously reported net assets.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

3. Investments:

The Organization records its investments in accordance with the fair value guidance established by the Financial Accounting Standards Board ("FASB"). Under these standards, fair value is defined as the price the Organization would receive from the sale of an asset, or pay to transfer a liability, in a timely transaction with an independent buyer in a principal market. The standards established a three-tier hierarchy to distinguish between various types of inputs used in determining the value of the Organization's investments. The inputs are summarized as outlined below:

Level 1 Inputs - Quoted prices (unadjusted) in active markets for the identical assets and liabilities. Level 1 assets include fixed income mutual funds, equity mutual funds and money market funds. Valuations of these instruments do not require a high degree of judgement as the valuations are based on quoted prices in active markets that are readily available.

Level 2 Inputs - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; and inputs other than quoted prices that are observable, such as models or other valuation methodologies. Valuations in this category are inherently less reliable than quoted market prices due to the degree of subjectivity involved in determining appropriate methodologies and the applicable underlying assumptions.

Level 3 Inputs - Unobservable inputs for the valuation of the asset or liability. Level 3 assets include investments for which there is little, if any, market activity. These inputs require significant management judgement and estimation. These financial instruments have inputs that cannot be validated by readily determinable market data and generally involve considerable judgement by management.

The Organization does not have Level 2 or 3 assets or liabilities.

The fair value and unrealized depreciation of investments at December 31, 2023 are summarized as follows:

	<u>Book Value</u>	<u>Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Mutual & ETF funds	\$ 791,194	\$859,583	\$ 68,389
Money markets and cash equivalents	<u>11,473</u>	<u>11,473</u>	<u>-</u>
	<u>\$ 802,667</u>	<u>\$871,056</u>	<u>\$ 68,389</u>

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

3. Investments cont'd):

The Organization recognized net investment return (loss) on their investment portfolio of \$ 55,699 which included recognized realized gains or losses, unrealized appreciation and is net of charged management fees of \$4,613 for the year ended June 30, 2023. The Organization's investments are not insured by the FDIC and are not collateralized and therefore are subject to market risks.

4. In-kind contributions:

Donated materials and equipment are reflected as contributions in the accompanying financial statements at fair market value at the date of the donation. Donated professional services have been reflected in the statements at the fair market value for those services. These transactions have been allocated as follows:

	<u>Kitchen</u>	<u>Client Services</u>	<u>Management and Fundraising</u>	<u>Total</u>
Donated food, materials and services	\$ <u>323,380</u>	\$ <u>105,360</u>	\$ <u>-</u>	\$ <u>428,740</u>

5. Retirement plan:

The Organization offers a defined contribution retirement plan under the Internal Revenue Code 403(b) voluntary tax deferred annuity program. Full-time employees are eligible for this benefit after one year of continuous employment. The Organization matches each dollar contributed by employees up to a maximum of 6% of regular salary. For employees hired prior to July 1, 2017 once the employee has reached five years of continuous employment, the Organization will match up to 12% of the employee's regular salary at a ratio of 1 to 1, not to exceed limits allowed under tax law. Total Organizational contributions for the year ended June 30, 2023 were \$56,171.

6. Endowment funds:

Interpretation of relevant law - The Board of the Organization follows the Uniform Prudent Management of Institutional Funds Acts (the Act) and has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

6. Endowment funds (cont'd):

The remaining portion of a donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Act.

In accordance with the Act, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

Return objections and risk parameters - The Organization 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.

Strategies employed for achieving objectives - To satisfy its long-term rate-of-return objectives, the Organization 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). The Organization targets a diversified asset allocation that places a greater emphasis on investments in equity-based investments to achieve its long-term return objectives within prudent risk constraints.

As of June 30, 2023, the Organization had no endowment funds.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

7. Notes receivable:

Note receivable represents unsecured loans made to the NH Community Loan Fund, a non-profit agency, at an interest rate as indicated below. Interest is paid annually at June 30. The note matures as follows:

<u>Note Value</u>	<u>Interest</u>	<u>Maturity</u>
\$ 45,395	5%	11/30/2023
45,395	5%	11/30/2023
<u>30,070</u>	5%	6/30/2029
<u>\$120,860</u>		

Based on interest rates at June 30, 2023 for similar loans by independent established lending institutions, the fair value of these notes approximate the amount recorded in the financial statements at that date.

8. Liquidity and availability of funds:

Nashua Soup Kitchen and Shelter, Inc. (NSK) financial assets available within one year of the statement of financial position for general expenditures are as follows:

Cash and cash equivalents	\$3,744,105
Grants and accounts receivable	334,698
Investments	<u>871,056</u>
	<u>\$4,949,859</u>

As part of NSK's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

9. Commitments and contingencies:

During the prior year, the Organization (NSK) began negotiations with a local church to potentially lease and renovate a building that would allow NSK to combined its shelter programs and to expand potential client services. NSK signed a forty year lease that expires September 1, 2063 contingent on development costs, city approval and financing. The lease calls for annual payments of \$1 and monthly utility costs.

The organization began feasibility and planning studies and began a capital campaign to help finance these expenses during 2021. During the fiscal year ended June 30, 2022, the organization was able to obtain grants, contributions and long term debt, (See Note 10), totaling \$6,637,579 and began renovations. As of June 30, 2023, the renovations continued and there were remaining pledges and grants receivable of \$320,938 that are shown in donor restricted assets. Total renovation costs as of June 30, 2023 amounted to \$7,417,139 and is reflected as construction in process in the accompanying statement of financial position.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

9. Commitments and contingencies:

Additionally, in October 2022, the Organization acquired an additional \$900,000 HUD Grant to help complete the renovations. The Grant does not have repayment terms as long as the housing continues to follow low income housing requirements and agreements. Advances from this grant were not made until August 31, 2023.

10. Long-term debt:

Long-term debt consisted of the following:

	<u>2023</u>	<u>2022</u>
Construction commercial real estate mortgage allowing draws up to \$1,300,000 for 24 months ending May 18, 2023. Mortgage becomes permanent and must be paid down to \$700,000. The mortgage requires interest at 3.75% for 7 years and then at Boston Regular 5/25 rate plus 2.5%. The mortgage is secured by the lease improvements at 35 Spring Street and all Organization's assets. The mortgage amortizes over 25 years and will require monthly principal and interest payments of \$3,599	\$ -	\$ 524,362
Mortgage Grant from Federal Home Bank for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 91 units for low income residents and follow low income guidelines. The loan requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 15 years	650,000	650,000
Mortgage Grant from NHFEA for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 11 units for very low income residents and follow low income guidelines. The loan requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 40 years	1,965,225	1,965,225

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

	<u>2023</u>	<u>2022</u>
10. <u>Long-term debt:</u>		
Mortgage Grant from NHHFA for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 11 units for very low income residents and follow low income guidelines. The loan requires interest only for 24 months, and a pay down of \$550,000 to leave a balance of \$250,000. The remaining balance of \$250,000 then requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 30 years	250,000	500,000
Mortgage Grant from Hillsborough CDBG for the rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 100% of units for low income residents and follow low income guidelines. The loan does not require repayment as long as the low income guidelines are met for 20 years	<u>675,000</u>	<u>675,000</u>
	3,540,225	4,314,587
Less - Current portion	<u> -</u>	<u>524,362</u>
	<u>\$3,540,225</u>	<u>\$4,314,362</u>

The following is a schedule, by years, of the principal payments scheduled for long-term debt for the year ended December 31:

2024 (included in current liabilities)	\$ -
2024	-
2025	-
2026	-
2027	-
Thereafter	<u>3,540,225</u>
	<u>\$3,540,225</u>

11. Evaluation of subsequent events:

The Organization has evaluated events through April 25, 2024, the date which the financial statements were available to be issued.

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FUNCTIONAL SUPPORT AND REVENUE

FOR THE YEAR ENDED JUNE 30, 2023

(with comparative totals for 2022)

	<u>Program Services</u>				<u>Total</u>	<u>Total</u>
	<u>Soup Kitchen</u>	<u>Client Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2023</u>	<u>2022</u>
SUPPORT AND REVENUE:						
Support						
Public contributions	\$ 701,275	\$707,624	\$ 70,933	\$ -	\$1,479,832	\$1,631,277
In-kind contributions	323,380	105,360	-	-	428,740	813,165
State of New Hampshire						
Emergency Shelter Program Grant	-	448,971	-	-	448,971	241,789
Town Grants	-	122,585	-	-	122,585	54,500
Special events	-	-	-	218,768	218,768	247,607
Capital campaign	-	487,355	-	-	487,355	2,859,854
Other grants	811,375	908,669	17,547	34,000	1,771,591	141,261
Rent	<u>18,900</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>23,600</u>	<u>31,620</u>
Total support	<u>1,854,930</u>	<u>2,785,264</u>	<u>88,480</u>	<u>252,768</u>	<u>4,981,442</u>	<u>6,021,073</u>
Revenue						
Interest and dividend income	16,477	22,611	3,551	-	42,639	26,259
Unrealized appreciation (depreciation)						
on investments	21,521	29,538	4,640	-	55,699	(133,597)
Gain on sale of property	<u>-</u>	<u>496,811</u>	<u>-</u>	<u>-</u>	<u>496,811</u>	<u>-</u>
Total revenue	<u>37,998</u>	<u>548,960</u>	<u>8,191</u>	<u>-</u>	<u>595,149</u>	<u>(107,338)</u>
Total support and revenue	<u>\$1,892,928</u>	<u>\$3,334,224</u>	<u>\$ 96,671</u>	<u>\$252,768</u>	<u>\$5,576,591</u>	<u>\$5,913,735</u>



William P. Connor, CPA, LLC

CERTIFIED
PUBLIC
ACCOUNTANT

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Nashua Soup Kitchen and Shelter, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Nashua Soup Kitchen and Shelter, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued a report thereon dated April 25, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Nashua Soup Kitchen and Shelter, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nashua Soup Kitchen and Shelter, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Nashua Soup Kitchen and Shelter Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items that we consider to be significant deficiencies (See Findings).

Report on Compliance and Other Matters

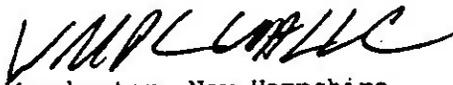
As part of obtaining reasonable assurance about whether Nashua Soup Kitchen and Shelter, Inc's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items.

Nashua Soup Kitchen and Shelter Inc's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nashua Soup Kitchen and Shelter Inc's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nashua Soup Kitchen and Shelter, Inc's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Manchester, New Hampshire

April 25, 2024



William P. Connor, CPA, LLC

CERTIFIED
PUBLIC
ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Nashua Soup Kitchen and Shelter, Inc.

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Nashua Soup Kitchen and Shelter, Inc.'s compliance with the types compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Nashua Soup Kitchen and Shelter, Inc.'s major federal programs for the year ended June 30, 2023. Nashua Soup Kitchen and Shelter, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nashua Soup Kitchen and Shelter, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report

We are required to be independent of Nashua Soup and Shelter, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relevant to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide legal determination of Nashua Soup Kitchen and Shelter, Inc.'s compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes regulations, rules, and provisions of contracts or grant agreements applicable to Nashua Soup Kitchen and Shelter, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred above occurred, whether due to fraud or error, and express an opinion on Nashua Soup and Kitchen, Inc's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards. Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Nashua Soup Kitchen and Shelter Inc's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nashua Soup Kitchen and Shelter, Inc. compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances
- Obtain an understanding of Nashua Soup Kitchen and Shelter, Inc's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nashua Soup Kitchen and Shelter, Inc's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items. (See Findings). Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Nashua Soup Kitchen and Shelter Inc's response to the noncompliance findings identified in our compliance audit described in the accompany schedule of findings and questioned costs. Nashua Soup Kitchen and Shelter Inc's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and question costs as items to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Nashua Soup Kitchen and Shelter Inc's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nashua Soup Kitchen and Shelter, Inc's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Manchester, New Hampshire
April 25, 2024

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FEDERAL EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

	<u>ALN</u>	<u>Total Federal Expenditures</u>	<u>Loan/ Guarantee</u>	<u>Loan Balance</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through				
CFDA - CDBG passthrough	14.128	\$ 675,000	Y	\$ 675,000
NHHFA - HTF Program	14.275	239,758	Y	1,965,225
NHHFA - AHF Program	14.275	250,000	Y	250,000
Federal Home Bank Boston - AHP program	14.275	-	Y	650,000
		<u>\$1,164,758</u>		<u>\$3,540,225</u>

NOTES TO SCHEDULE OF FEDERAL EXPENDITURES
OF FEDERAL AWARDS

JUNE 30, 2023

1. Basis of Presentation:

The accompanying schedule of federal expenditures of federal awards presents the activity of all federal award programs of Nashua Soup and Kitchen and Shelter, Inc. All federal awards received from federal agencies as well as federal awards passed through other governmental agencies are included in this schedule. The information in this schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Nashua Soup Kitchen and Shelter, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nashua Soup Kitchen and Shelter, Inc.

2. Summary of Significant Accounting Policies:

The accompanying schedule of federal expenditures of federal awards is prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate:

Nashua Soup Kitchen and Shelter, Inc. has elected not to use the 10% de minimis direct cost rate as allowed under the Uniform Guidance.

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

1. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

• Material weakness(es) identified No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) No

• Major programs: CFDA Number

U.S. Department of Housing and Urban Dev
CFDA 14.128
NHHFA 14.275

• Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualifies as a low risk auditee? No

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023.

2. Financial Statement Findings

Significant Deficiencies

2023-1 Miss-classification of grant income and debt in financial reporting and various material adjustments necessary

Criteria: The classification of grants as revenue and support or debt is often difficult. Other adjustments that were made for the sale of a building seldom occur. Proper classification and adjustments are crucial of debt and sale of assets as income can be substantial distorted, and both the statements of activities and the statement of financial position are materially affected. Additionally, it can significantly impact management and statement users by not showing the underlying commitments. Underling contracts and transactions should be reviewed in detail and information then conveyed to the finance department to assure the transactions are reported correctly.

Condition: This was a new and large renovation for the Organization utilizing state and federal funding that had not been utilized in the past. This large complicated rehabilitation created additional complex burdens on the finance area's that require additional training to assure proper accounting.

Effect: The large adjustments materially changed the financial position and statement of activities for the year ended June 30, 2023 that had been prepared internally and utilized by management.

Cause: Completely new funding sources utilizing complex grants never encountered in prior years with complex grant requirements.

Recom-
mendation All new complex agreements should be reviewed by management and consultations made if questions arise on classification and recording of the transaction(s). Personnel experienced with low income and government rental regulations should be utilized to assure future compliance.

Response: The Organization was aware of the miss-classification issue but believed for management purposes it was better to reflect the amounts on a cash basis initially. Additionally, this is the first time in 30 years that the Organization is involved with a major renovation project with complex funding. We have corrected the miss-statement and will be recording these grants properly in the future.

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

2. Financial Statement Findings

Significant Deficiencies

2023-2 The Organization is required to accurately present financial statements in accordance with generally accepted accounting principles

Criteria: As part of the audit, the Organization is required to prepare and accurately present financial statements. There were several material adjustments and reclassifications that were needed to properly prepare the Organization's financial statements.

Condition: Accrued wages were not accrued and required adjustment. Grants as noted above were reclassified. Additionally, it was noted that revenue and expense allocations changed from last year. These changes were earmarked but not supported by time studies or time sheet reports. Additionally, In-kind revenue and expenses dropped significantly.

Cause: Accrued wages adjustment was just an oversight. Time allocations and classifications have not been reviewed in some time as operations and funding sources have not changed in prior years until this year

Effect: Internal financial statements are not properly reported to management and classification changes can provide comparability issues. Not capturing In-kind revenue and expenses will provide an inaccurate view of the Organization's statements of activities. Additionally, in the future, if labor or expenses are allocated to federal programs, time sheet and allocations will have to be verifiable to be allowable.

Recom-
mendation: We recommend that Management review month end close to assure that these items are recorded. Additionally, time studies and time sheets should be utilized to document allocations both to revenue and expenses.

Response: The Organization was in the process of a major renovation and a simultaneous turnover of finance personnel that caused these necessary reclassifications. Training and proper personnel are now in place to correct this in the future.

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

3. Findings and Questioned Costs Relating to Federal Awards

2023-3 Single audit and various federal grant progress reports are required to be filed timely.

Criteria: The Office of Management and Budget of the US Government requires all entities that expend more than \$750,000 in Federal awards must have a single audit and submit to The Federal Clearing House within 9 months after the entities year end. Additionally, certain federal grants required interim reports. The Organization was late in filing the SAC report and in filing some of their federal grant progress reports. These reports are necessary to assure that federal funds are expended for their intended purpose and that adequate controls and their compliance are verified through the independent audit process. Timely filing of these reports assures efficient and timely identification of any deficiencies.

Condition: This was a new and large renovation for the Organization utilizing state and federal funding that had not been utilized in the past. This large complicated rehabilitation created additional complex burdens on the finance area that require additional training to assure proper accounting. Additionally, mid way through the project, the Executive Director who was instrumental with the acquisition and administration of the federal funds, left employment and left a void in the compliance of these reports.

Effect: All other federal standards were met. There were no questioned cost or other federal findings. The Organization was otherwise completely compliant, it just resulted in a slight delay in providing the proper reports.

Cause: Completely new funding sources utilizing complex grants never encountered in prior years with complex grant requirements. The loss of the executive director midstream created a delay in getting the reports out timely.

**Recom-
mendation** Procedures and processes should be put in place to alert all senior management and the BOD of the required due dates that the Organization needs to comply with. Additional resources may also be needed to prepare for the annual audit and to meet the additional requirements required under Single Audits

Response: The Organization when it became aware of the late reports, has made its best efforts to file and update reports as required. Additional resources have been hired to help in the finance area to shorten audit timing and the BOD and management has now programmed the new compliance dates into their calendar to assure future compliance. Additionally, the organization notes that it complied with all other federal requirements and its maintaining of good internal controls. Just an unfortunate oversight due to staff turnover.

NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

4. Financial Statement Findings - Status of Prior Year Findings and Recommendations

Significant Deficiencies

2022-1 Miss-classification of grant income and debt in financial reporting and various material adjustments necessary

Condition: The classification of grants as revenue and support or debt is often difficult. Proper classification and adjustments are crucial of debt and sale of assets as income can be substantial distorted, and both the statements of activities and the statement of financial position are materially affected. Additionally, it can significantly impact management and statement users by not showing the underlying commitments. Underling contracts and transactions should be reviewed in detail and information then conveyed to the finance department to assure the transactions are reported correctly.

Recom-
mendation: All new complex agreements should be reviewed by management and consultations made if questions arise on classification and recording of the transaction(s). Personnel experienced with low income and government rental regulations should be utilized to assure future compliance.

Current
Status: Not Implemented.

Organization
Explanation: See current year finding 2023-1.

2023-2 The Organization is required to accurately present financial statements in accordance with generally accepted accounting principles.

Condition: There were several material adjustments and reclassifications that were needed to properly prepare the Organization's financial statements. Accrued wages were not accrued and required adjustment. Grants as noted above were reclassified. Additionally, it was noted that revenue and expense allocations changed from last year. These changes were earmarked but not supported by time studies or time sheet reports. Additionally, In-kind revenue and expenses dropped significantly. Internal financial statements were not properly reported to management and classification changes can provide comparability issues.

Recom-
mendation: We recommend that Management review month end close to assure that these items are recorded. Additionally, time studies and time sheets should be utilized to document allocations both to revenue and expenses.

Current
Status: Not Implemented.

Organization
Explanation: See current year finding 2023-2.



Nashua Soup Kitchen & Shelter, Inc.

**Board of Directors
FY 2025**

Bates, Joe	Vice President
Pattison, Camille	Vice President
Ryan, Jerry	Treasurer
LaRose, Madeleine	Clerk
Ruo, Rick	At large

[REDACTED]	
Bagley, Keith	At large
Bennett, Linda	At large
Bois, Jennifer	At large
Bolton, Thomas	At large
Kellner, Amy	At large
Kelly, Shoshanna	At large
Moran, Melbourne	At large
Munoz, Iraida	At large
Ortega, Christopher	At large
Steenhuis, Amanda	At large

Jane L. Goodman

CORE COMPETENCIES

LEADERSHIP AND OPERATIONS

- Spearheaded the development and implementation of Greater Nashua Community Health Improvement Plan (CHIP).
- Managed and executed large-scale COVID-19 testing and vaccination clinics.
- Directed NH COPD Plan Diagnosis and Management workgroup, guiding work and developing strategies for implementation of projects.
- Managed Oral Health 2014 DentaQuest grant focused on leadership and network development to increase access to oral health care.
- Chair for Nashua Soup Kitchen and Shelter dinner action fundraiser. Coordinate volunteers, logistics, solicited sponsorships and donations, raising over \$500,000 in four-year period.

MARKETING, COMMUNICATIONS AND EVALUATION

- *Marketing:* Collaborated with communications specialist on COVID-19 collateral, newsletters, billboards, and bus ads. Developed newsletters on statewide colloquium to disseminate to oral health stakeholders. Created professional marketing materials for NH Healthy Kids including flyers, tri-fold brochures, and annual reports.
- *Qualitative research:* Developed food insecurity survey in partnership with Nashua Soup Kitchen and Shelter. Project lead on Kresge Foundation grant exploring health equity and trust in health care, includes listening sessions and in-depth interviews. Regularly conducted surveys for colloquium and forum feedback. Designed initial oral health inventory survey.

EMPLOYMENT

PUBLIC HEALTH NETWORK STRATEGIST | NASHUA DIVISION OF PUBLIC HEALTH | DECEMBER 2020 - present

- Authored, facilitated, and implemented division-wide Strategic Plan 2021 - 2025.
- Lead Community Health Improvement Plan (CHIP) process within division and with community partners.
- Facilitate the chronic disease workgroup to implement programs to make progress toward CHIP goals.
- Supervise and mentor CDC appointed Public Health Associate.
- Ensure adequate online presentation of community goals and objectives.
- Coordinate trainings, clinics, and other community events as back-up public health emergency preparedness staff.
- Active member of the re-accreditation team assuring compliance in assigned areas for the PHAB.
- Provide technical assistance to Division staff and community partners in areas of public health that focus on primary strategic prevention activities.
- Host bi-weekly television show, *Public Health Matters* with community guests discussing relevant public health initiatives.
- Diversity and cultural competence trainer for Division of Public Health.

COVID-19 EMERGENCY RESPONSE | NASHUA DIVISION OF PUBLIC HEALTH | JUNE - DECEMBER 2020

- Managed administrative aspects of COVID-19 testing and large-scale vaccination clinics.
- Created two annual COVID-19 reports to review and assess DPH's response to the pandemic.

- Developed marketing and communications collateral to inform the public about emerging COVID-19 protocols, science, and mitigation efforts in the Greater Nashua Public Health Region.
- Completed weekly disease investigations COVID-19 cases.

ADJUNCT INSTRUCTOR | RIVIER UNIVERSITY | SEPTEMBER 2019 – MAY 2020

- Taught PH 101: Introduction of Public Health and PH 402: Program Planning and Evaluation.
- Developed curriculum, lesson plans, and interactive activities for nursing and public health students.

COPD PROGRAM MANAGER | BREATHE NEW HAMPSHIRE | APRIL 2016 – JUNE 2019

- Organized workshops, events, and promotional materials for NH COPD Plan. Directed three volunteer work groups that increased awareness of COPD. Sought resources to support the plan implementation.
- Produced two annual continuing medical education courses for a wide range of primary care practitioners, managed accreditation process, communicated with physician leaders, advisory panel, and sponsors.
- Created COPD and Tobacco Use Disorder (TUD) toolkit for dissemination to providers and practices throughout New Hampshire to promote best practices around COPD and TUD management. Delivered training to nurse care coordinators, health centers and other agencies. Certified as Tobacco Treatment Specialist (TTS).
- Oversaw *Team Orange* exercise program at 11 sites with over 275 participants. Designed program materials, created incentives for participants, performed site visits, and communicated with site staff regularly on program progress.
- Led the update of the NH COPD Plan 2.0, incorporating new data, updated graphics, logic model, and strategic plan.

PROGRAM COORDINATOR | NH ORAL HEALTH COALITION | AUGUST 2013 – MAY 2015

- Coordinated statewide colloquium with oral health stakeholders to identify strengths and barriers in oral health care delivery system.
- Developed statewide implementation and evaluation plan and managed work teams to facilitate progress in increasing access to oral health care.
- Created communications materials to garner interest in coalition work.
- Authored monthly governance reports for Steering Committee and Grantor.
- Managed baseline survey of community dental programs including vendor selection, survey design, and engagement of an advisory committee.
- Monitored state and local policy through participation in various state commissions (Medicaid Managed Care, Pathways to Oral Health) and served on the planning team for the NH Oral Health Plan.

DIRECTOR OF OUTREACH & MARKETING | NEW HAMPSHIRE HEALTHY KIDS | JUNE 1998 – JUNE 2000

- Hired, trained, and supervised three regional coordinators to promote Healthy Kids programs to school officials, childcare providers, health professionals, and social service staff.
- Developed marketing materials for families and community partners including the Children's Health Insurance Guide, Community Partner Guide, website content, posters, tri-fold brochures, and annual reports.
- Increased enrollment by 40% through production of quarterly community newsletters, press releases, and statewide media and outreach campaigns. Spearheaded quality of care initiatives through survey design, administration, and analysis.

EDUCATION

MSPH | 1995 | HARVARD SCHOOL OF PUBLIC HEALTH

BBA | 1988 | UNIVERSITY OF MICHIGAN; SCHOOL OF BUSINESS ADMINISTRATION

HONORS

- Public Health Employee of the Year 2022, Nashua Lions Club
- *Project Lead*, National Leadership Academy for the Public's Health, Gate City Regional Transportation Team

COMPUTER SKILLS

Microsoft Suite, LIVE Stories, mySidewalk, Insight Formation Software, Constant Contact, Canva and Social Media knowledge

LANGUAGES

French, Swahili, Kirundi

COMMUNITY INVOLVEMENT

- Nashua Soup Kitchen & Shelter, Chair 2020 - 2022, Co-chair auction committee 2018 - 2019
- Nashua Soup Kitchen & Shelter Board Member 2019 – present
- Hollis Brookline, Dollars for Scholars, President, Board of Directors 2015 – present
- Chair, *Temple Beth Abraham Religious School*, 2009-2016
- Temple Beth Abraham, Board of Directors, and Strategic Planning Committee 2010 - 2013
- Nashua Area CROP Walk, Youth Coordinator 2009 - 2011
- *Hollis PTA*, Box Tops Chairperson, 2003-2007
- *Hollis Preschool Board*, Secretary, 2000-2003
- *Neighborhood Health Center of Nashua*, Board of Directors, 1996-1998
- *United Way*, Funds Distribution Committee, 1996
- *Peace Corps Volunteer*, Burundi, E. Africa, 1990-1992

PUBLICATIONS

Technology for Sex Determination and the Gender Gap in India. 1993. Harvard School of Public Health. Jane Levy and Michael Reich. Teaching Case. Retrieve from:

https://cdn1.sph.harvard.edu/wp-content/uploads/sites/480/2012/09/india_case_study_on_sex_determination.pdf

Mary Aguilar

Professional Summary

Hard working and caring Housing Advocate, passionate about positively impacting programs and helping families by providing expert support. Well-organized and resourceful with detail-oriented and conscientious approach.

Willing to relocate: Anywhere

Work Experience

Director

Housing Hotel programs / Centerboard, INC.-Peabody, MA

May 2023 to September 2024

- Help navigate eligibility requirements, especially for families with particularly complex needs, with a focus on making connections to permanent services that can be maintained post-placement.
- Participate in EOHLC -facilitated trainings and knowledge-sharing on navigating
- Provide all staff with support on home base applications, CHAMP, section 8 or any other housing applications.
- Built relationship with landlords or property management to assist families for housing opportunities.
- Provide training and lead housing advocates in fulfilling their essential job on Filemaker and ETO (noncompliance, rehousing, written warnings).
- Provide resources available to staff to provide to families residing in the program.

Assistant Program Director

Centerboard, INC.-Lynn, MA

February 2023 to May 2023

- Relate to family Housing Advocates in a supportive manner to overcome barriers.
- Assist Family Housing Advocate with all aspects of finding safe and affordable housing, as needed.
- Provide Family Housing advocates with leads and applications to housing opportunities.
- Perform other related tasks as assigned
- Provide comprehensive advocacy, that will support the ultimate goal of stable housing
- Assist in obtaining and using benefits
- Provide information and referral to appropriate community resources
- Provide information, referrals, and coordination of childcare or educational needs
- Develop community linkages with CoC, landlords, and other state and nonprofit entities to ensure effective connections to services

Housing Advocate

Centerboard, INC.-Lynn, MA

September 2020 to February 2023

- Assist families in determining areas of need & barriers; create a Re-Housing

Plan.

- At initial arrival to unit, complete intake process including but not limited to:
- Initiating contact with the family
- Reviewing house rules, EOHLC guidelines and site inventory
- Determining immediate emergency needs
- Complete initial intake paperwork
- Provide advocacy, including but not limited to:
- Assist in obtaining and using benefits
- Provide information, and referral to appropriate community resources
- Provide information, referrals and coordination of childcare or educational needs
- Arrange family conferences/reviews with other service providers
- Properly document all incidents, correspondence, needs and accomplishments of the family
- Ensure communication of families' activities is shared with advocates/co-workers
- Utilize FileMaker, ETO and other databases necessary to document progress, monthly re-housing, and weekly status of families and meetings (Update demographics/contact information).

Public Housing Assistant

Salem Housing Authority-Salem, MA

August 2018 to March 2020

- Obtained scanned records and uploaded them to the database
- Organized forms, made photocopies, file records and prepared correspondence and reports
- Added new material to file records and created new records
- Assisted with receptionist duties, file organization, research and development
- Assist with administrative Tasks to the program
- Maintain client sign log in through Excel
- Reviewed documentation and input data into computer system to complete eligibility process, re-certifications and tenant move-outs.
- Tracked and monitored rental payments for client on PHA Website.
- Add application and provide waiting list statuses on CHAMP and Section8.
- Calculated tenant rent amounts to prepare leases and contracts.

Family Service Specialist Assistant

Boston ABCD-Boston, MA

January 2018 to May 2018

- Answer program inquiries by phone and email
- Process program applications and maintain program waitlists
- Keep program records accurate and up-to-date and document all contacts and services provided for each family
- Prepare various reports and other written materials related to program
- Authorize child care subsidies and extensions in accordance with the policies and procedures of multiple contracts

Guest Service Attendant

Brigham and Women's Hospital-Boston, MA

March 2017 to June 2017

- Greeted visitors and customers upon arrival, offered assistance and answered questions to build rapport and retention.
- Received and delivered quality food to patients and visitors.

- Provided friendly, attentive service and exceptional Hospitality.
- Collected room deposits, fees and payments.
- Communicated problems regarding guest rooms to housekeeping services and maintenance personnel.

Education

Associates in Liberal Arts

North Shore Community College - Lynn, MA
June 2015 to June 2015

January 2014 to January 2014

Bachelors in Science - High School Diploma

High School Franklin D. Roosevelt - Honduras, C.A.
December 2012 to December 2012

Catholic Charities - Lynn, MA

Skills

- Maintaining Professional Relationships
- Strong problem solver 1
- Microsoft Office Proficiency 1
- Fluent Bilingual 1
- Teamwork and Collaboration 1
- Communication 1
- Fair Housing regulations

Certifications and Licenses

First Aid Certification

CPR Certification

Cont'd Olga Cruz Resume

1983 - 1991 Lowell Community Health Center Lowell, MA

Administrative Assistant

Incoming and outgoing calls, third party billing, general office procedures, translated, pediatric/adult appointments, registered new patients, completed new records, data entry, mental health appointments, reports, scheduled meetings, etc.

EDUCATION

**University of Phoenix
*BS/BM 2010***

**1994-1996 Newbury College - Brookline, MA
*Associates of Science in Paralegal***

- Attended 3 semesters of course studies.

**1993 G.L.R.V.T.H.S. - Lowell, MA
*Legal Secretary Certificate***

Intensive 900 hours certificate in a 6 month period. MS Word, Powerpoint, Excel, Desktop Publishing, WordPerfect, Transcribing, Legal Terminology, Technical Business Writing, and Business Math.

Certificate in Collections
Legal Secretary Certificate
Type 95 WPM
Organizational Skills
Communication Skills
Leadership Skills
Certificate in Batterer's Prevention Program

LANGUAGE

Fluent in Spanish

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: Nashua Soup Kitchen and Shelter, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jane Goodman	Executive Director	\$10,600.00	\$106,000.00
Mary Aguilar	Director of Client Services & Programs	\$13,000.00	\$65,000.00
Olga Cruz	Shelter Director	\$15,517.40	\$77,587.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dbhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	168570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,600,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

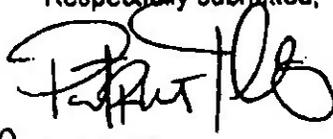
The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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 who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc .

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-in-Aid for
 Project Title **Emergency Shelter Program**

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seats New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	180
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

1 Robert Waters

2 Reuben Hampton

3 Amanda Spreeman

Title

Shelter Administrator

Director, Office of Health Equity

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

- | | |
|---|---|
| Reviewer Name
1. <u>Robert Waters</u>
2. <u>Reuben Hampton</u>
3. <u>Amanda Spreeman</u> | Title
<u>Shelter Administrator</u>
<u>Director, Office of Health Equity</u>
<u>SOR Contracts & Program Mngr.</u> |
|---|---|

**New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # **RFA-2024-DBH-01-STATE**
 Project Title **State Grant-in-Aid for
Emergency Shelter Program**

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 – Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 – Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				

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

Reviewer Name
 1: Robert Waters
 2: Reuben Hampton
 3: Amanda Spreeman

Title
 Shelter Administrator
 Director, Office of Health Equity
 SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

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

- | Reviewer Name | Title |
|-------------------|-----------------------------------|
| 1 Robert Waters | Shelter Administrator |
| 2 Reuben Hampton | Director, Office of Health Equity |
| 3 Amanda Spreeman | SOR Contracts & Program Mngr. |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # IRFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 - Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 - Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

- | | |
|----------------------|-----------------------------------|
| Reviewer Name | Title |
| 1. Robert Waters | Shelter Administrator |
| 2. Reuben Hampton | Director, Office of Health Equity |
| 3. Amanda Spreeman | SOR Contracts & Program Mngr. |

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-06)

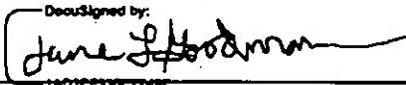
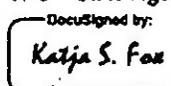
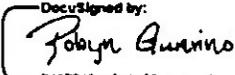
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Nashua Soup Kitchen and Shelter, Inc.		1.4 Contractor Address 2 Quincy Street, Nashua, NH 03060	
1.5 Contractor Phone Number 603-889-7770	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$419,200
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Jane Goodman Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			


 Contractor Initials
 Date 3/4/2024

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.

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

9. TERMINATION:

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

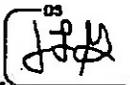
12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

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

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

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

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

Contractor Initials 
Date 3/4/2024

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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Hillsborough County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

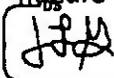
**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.



**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and



**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

documentation sufficient to allow the Department to assess, at minimum, the following:

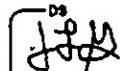
- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

- 1.16.1.1. 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;
- 1.16.1.2. 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;
- 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

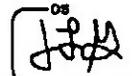


**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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



**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from RHA

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-In-Aid for Emergency Shelter Program
EXHIBIT B**

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

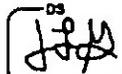
**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.



**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

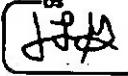
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1. Budget

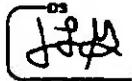
New Hampshire Department of Health and Human Services	
Contractor Name:	Nashua Soup Kitchen and Shelter, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$68,902
2. Fringe Benefits	\$13,780
3. Consultants	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$380
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$338
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$83,840
Total Indirect Costs	\$0
TOTAL	\$83,840

Contractor Initials: 

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name: Nashua Soup Kitchen and Shelter, Inc.	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/24-6/30/25	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$274,681
2. Fringe Benefits	\$57,679
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$1,500
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$1,500
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$335,360
Total Indirect Costs	\$0
TOTAL	\$335,360

Contractor Initials: 

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

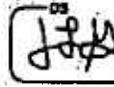
The following terms may be reflected and have the described meaning in this document:

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



New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

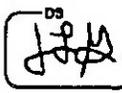
or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

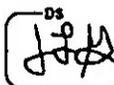
Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

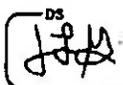
8. **Open Wireless Networks.** End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. **Remote User Communication.** If End User is employing remote communication to access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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

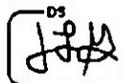
6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

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.).

Contractor Initials 

Date 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials



New Hampshire Department of Health and Human Services

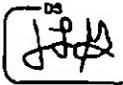
Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

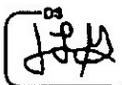
Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 E

Business Associate Agreement
Page 1 of 5

Contractor Initials

V 2.0

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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, DHSPrivacyOfficer@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 E

Contractor Initials

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Contractor Initials

PHI
JJA

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

used
[Signature]

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

Nashua Soup Kitchen & Shelter, Inc.

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

C09006081C03443

DocuSigned by:

Jane Goodman

1A02CF130E7740E

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Jane Goodman

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/5/2024

3/4/2024

Date

Date

Exhibit E

Contractor Initials

Handwritten initials JG

Date 3/4/2024

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Catholic Charities ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A); the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$544,108
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/24/2025

Date

DocuSigned by:

Katja S. Fox

Name: Katja S. Fox

Title: Director

New Hampshire Catholic Charities

4/24/2025

Date

Signed by:

Thomas Blonski

Name: Thomas Blonski

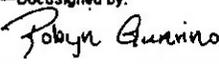
Title: President & CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/25/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

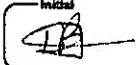
OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: New Hampshire Catholic Charities	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/25 - 6/30/26 (SFY26)	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$105,034
2. Fringe Benefits	\$14,241
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$2,097
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$6,000
6. Travel	\$0
7. Software	\$3,600
8. (a) Other - Marketing/ Communications	\$1,080
8. (b) Other - Education and Training	\$1,800
8. (c) Other - Other (specify below)	\$1,752
Other (please specify)	\$3,600
Other (please specify)	\$12,000
Other (please specify)	\$1,800
Other (please specify)	\$2,400
9. Subrecipient Contracts	\$0
Total Direct Costs	\$155,404
Total Indirect Costs	\$12,000
TOTAL	\$167,404

Contractor Initials: 

Date: 4/24/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	New Hampshire Catholic Charities
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$105,034
2. Fringe Benefits	\$14,241
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$2,097
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$6,000
6. Travel	\$0
7. Software	\$3,600
8. (a) Other - Marketing/ Communications	\$1,080
8. (b) Other - Education and Training	\$1,800
8. (c) Other - Other (specify below)	\$1,752
Other (please specify)	\$3,600
Other (please specify)	\$12,000
Other (please specify)	\$1,800
Other (please specify)	\$2,400
9. Subrecipient Contracts	\$0
Total Direct Costs	\$155,404
Total Indirect Costs	\$12,000
TOTAL	\$167,404

Contractor Initials: 

Date: 4/24/2025

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 CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. 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: 66153

Certificate Number: 0006197335



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of April A.D. 2023.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

Peter Adam Coughlin

I, _____, 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 New Hampshire Catholic Charities
(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 September 25, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Tom Blonski, Dominique Rust, and David Hildenbrand (may list more than one person)
(Name and Title of Contract Signatory)

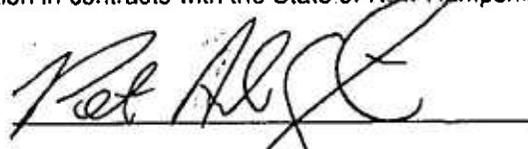
is duly authorized on behalf of New Hampshire Catholic Charities to enter into contracts or agreements with the

(Name of Corporation/ LLC)

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

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

Dated: 04/08/25



Signature of Elected Officer
Name: Peter Adam Coughlin
Title: CCNH Board of Trustees Secretary

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/30/2024

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: Linda Jaeger, CIC
	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com
INSURED New Hampshire Catholic Charities 100 William Loeb Drive Manchester, NH 03109	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: AIM Mutual Insurance Company 33758
	INSURER B:
	INSURER C:
	INSURER D:
	INSURER E:

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.

INSTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	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 OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						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 \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			ECC60040006032024A 3A States: NH	11/01/2024	11/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: New Hampshire Catholic Charities d/b/a New Generation

CERTIFICATE HOLDER State of N.H. Dept: of Health & Human Services 129 Pleasant Street Concord, NH 03301-3857	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 
---	--



Our Vision

We envision a future where vulnerable people are protected and supported, family life and marriage are preserved and strengthened and all are cared for with compassion and respect. We strive to provide person-centered services to strengthen New Hampshire families and build independence.

Our Mission

Grounded in the life and ministry of Jesus Christ, Catholic Charities New Hampshire responds to those in need with programs that heal, comfort and empower.

Our Values

Integrity
Respect
Compassion
Collaboration

**BAKER
NEWMAN
NOYES**

New Hampshire Catholic Charities

**Audited Combined Financial Statements,
Supplementary Information, and Government
Reports in Accordance With Uniform Guidance**

*Years Ended March 31, 2022 and 2021
With Independent Auditors' Report*

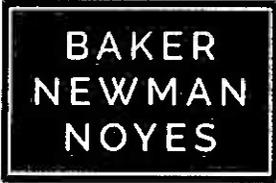
NEW HAMPSHIRE CATHOLIC CHARITIES

AUDITED COMBINED FINANCIAL STATEMENTS, SUPPLEMENTARY INFORMATION, AND GOVERNMENT REPORTS IN ACCORDANCE WITH UNIFORM GUIDANCE

Years Ended March 31, 2022 and 2021

TABLE OF CONTENTS

Independent Auditors' Report	I
Audited Combined Financial Statements:	
Combined Statements of Financial Position	4
Combined Statement of Activities for the Year Ended March 31, 2022	6
Combined Statement of Activities for the Year Ended March 31, 2021	7
Combined Statement of Functional Expenses for the Year Ended March 31, 2022	8
Combined Statement of Functional Expenses for the Year Ended March 31, 2021	10
Combined Statements of Cash Flows	12
Notes to Combined Financial Statements	14
Supplementary Information:	
Schedule of Expenditures of Federal Awards	33
Notes to Schedule of Expenditures of Federal Awards	34
Schedules and Reports in Accordance with <i>Government Auditing Standards</i> :	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	36
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	38
Schedule of Findings and Questioned Costs	41
Summary Schedule of Prior Audit Findings	42



Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnnnpa.com

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the accompanying combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2022 and 2021, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2022 and 2021, and the results of their operations, their functional expenses 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* (*Government Auditing Standards*), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

The Board of Trustees
New Hampshire Catholic Charities

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 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 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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Board of Trustees
New Hampshire Catholic Charities

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2022 on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC

July 12, 2022, except as to the Supplementary
Schedule of Expenditures of Federal Awards and
Report on Compliance for Each Major Federal Program
for which the date is October 3, 2022

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2022 and 2021

ASSETS
(In thousands)

	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 31,427	\$ 28,159
Accounts receivable	4,136	4,743
Pledges and grants receivable	49	1,686
Inventory	763	1,895
Prepaid expenses	166	179
Patient, tenant and other cash held in trust	<u>435</u>	<u>432</u>
Total current assets	36,976	37,094
Restricted cash	163	163
Fixed assets:		
Land and improvements	2,384	2,215
Building and improvements	60,445	59,335
Equipment and vehicles	9,080	8,918
Furniture and fixtures	3,113	3,177
Leasehold improvements	1,379	1,273
Construction in process	<u>807</u>	<u>440</u>
	77,208	75,358
Less accumulated depreciation	<u>(38,128)</u>	<u>(35,989)</u>
Fixed assets, net	39,080	39,369
Other assets:		
Investments, at fair value	63,582	55,955
Other assets held for restrictive purposes	396	396
Other	<u>348</u>	<u>485</u>
Total other assets	64,326	56,836
Total assets	<u>\$140,545</u>	<u>\$133,462</u>

LIABILITIES AND NET ASSETS

(In thousands)

	<u>2022</u>	<u>2021</u>
Current liabilities:		
Current portion of long-term debt	\$ 692	\$ 872
Accounts payable:		
Trade	952	1,558
Other	644	744
Affiliates	83	38
Accrued salaries and wages	785	1,124
Employee benefits payable	1,172	1,252
Patient, tenant and other cash held in trust	435	432
Deferred revenue	<u>1,675</u>	<u>77</u>
Total current liabilities	6,438	6,097
Long-term debt, net of current portion:		
Principal amount	15,173	15,917
Less unamortized bond issuance costs	<u>(44)</u>	<u>(199)</u>
Long-term debt, less unamortized bond issuance costs	<u>15,129</u>	<u>15,718</u>
Total liabilities	21,567	21,815
Net assets:		
Without donor restrictions:		
Undesignated	88,518	80,110
Board-designated for capital reserves	<u>17,281</u>	<u>16,663</u>
	105,799	96,773
With donor restrictions:		
Purpose restrictions	10,678	12,295
Restricted endowment appreciation	440	518
Restricted in perpetuity – endowment	<u>2,061</u>	<u>2,061</u>
	<u>13,179</u>	<u>14,874</u>
Total net assets	<u>118,978</u>	<u>111,647</u>
Total liabilities and net assets	<u>\$140,545</u>	<u>\$133,462</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2022
(In thousands)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, gains and other support:			
Patient and resident services	\$ 46,105	\$ -	\$ 46,105
Annual appeal	3,973	-	3,973
Bequests, donations and fundraising	13,339	1,480	14,819
In-kind donations	19,925	-	19,925
Net assets released from restrictions	3,403	(3,403)	-
Management fee income	143	-	143
COVID-19 related funding	482	-	482
Other	<u>1,618</u>	<u>-</u>	<u>1,618</u>
Total revenue, gains and other support	88,988	(1,923)	87,065
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$122	37,615	-	37,615
Family services	1,088	-	1,088
Parish and community services	1,513	-	1,513
Children's school	1,745	-	1,745
Senior living communities, including interest of \$220	1,482	-	1,482
Assisted living services, including interest of \$15	1,663	-	1,663
Caregivers	432	-	432
Liberty House	1,164	-	1,164
New Generation	483	-	483
St. Jacinta Healthcare Staffing	2,368	-	2,368
Unmarried mothers and adoption	89	-	89
Food bank program	29,243	-	29,243
Food bank real estate	346	-	346
Our Place	503	-	503
Residence for infirmed priests, including interest of \$45	283	-	283
Immigration	1,052	-	1,052
Other programs	653	-	653
Fundraising:			
Annual campaign and other events	2,262	-	2,262
Support services:			
General and administrative, including interest of \$21	<u>3,231</u>	<u>1</u>	<u>3,232</u>
Total expenses	87,215	1	87,216
Investment income, net	1,111	229	1,340
Forgiveness of Paycheck Protection Program Loans	<u>6,142</u>	<u>-</u>	<u>6,142</u>
Total change in net assets	9,026	(1,695)	7,331
Net assets, beginning of year	<u>96,773</u>	<u>14,874</u>	<u>111,647</u>
Net assets, end of year	<u>\$105,799</u>	<u>\$13,179</u>	<u>\$118,978</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2021

(In thousands)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, gains and other support:			
Patient and resident services	\$46,852	\$ -	\$ 46,852
Annual appeal	3,793	-	3,793
Bequests, donations and fundraising	17,805	4,727	22,532
In-kind donations	17,618	-	17,618
Net assets released from restrictions	1,203	(1,203)	-
Management fee income	139	-	139
COVID-19 related funding	7,416	-	7,416
Other	<u>1,827</u>	<u>-</u>	<u>1,827</u>
Total revenue, gains and other support	96,653	3,524	100,177
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$147	40,267	-	40,267
Family services	887	-	887
Parish and community services	1,452	-	1,452
Children's school	1,745	-	1,745
Senior living communities, including interest of \$328	1,427	-	1,427
Assisted living services, including interest of \$24	1,835	-	1,835
Caregivers	342	-	342
Liberty House	751	-	751
St. Jacinta Healthcare Staffing	1,775	-	1,775
Unmarried mothers and adoption	103	-	103
Food bank program	25,807	-	25,807
Food bank real estate	341	-	341
Our Place	468	-	468
Residence for infirmed priests, including interest of \$43	288	-	288
Immigration	980	-	980
Other programs	519	-	519
Fundraising:			
Annual campaign and other events	1,947	-	1,947
Support services:			
General and administrative, including interest of \$17	<u>3,182</u>	<u>-</u>	<u>3,182</u>
Total expenses	84,116	-	84,116
Investment income, net	<u>13,441</u>	<u>1,645</u>	<u>15,086</u>
Total change in net assets	25,978	5,169	31,147
Net assets, beginning of year	<u>70,795</u>	<u>9,705</u>	<u>80,500</u>
Net assets, end of year	<u>\$96,773</u>	<u>\$14,874</u>	<u>\$111,647</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)Year Ended March 31, 2022
(In thousands)

	Without Donor Restrictions											
	Supplemental Combining Information											
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immigration	Care-givers	Liberty House	St. Jacinta Healthcare Staffing	New Generation	Other Programs	Total Programs/Home Office	Food Bank
Salaries and wages	\$ 657	\$ 854	\$ 275	\$ 59	\$ 659	\$ 212	\$ 430	\$ 2,031	\$ 286	\$ 293	\$ 5,756	\$ 1,548
Employee benefits	116	168	62	12	132	51	95	34	22	27	719	330
Payroll taxes	47	60	19	-	49	15	-	154	21	20	385	111
Professional fees	-	-	-	1	-	-	5	-	-	26	32	39
Fundraising costs	-	-	-	-	-	-	-	-	-	-	-	-
Purchased services - healthcare	-	-	-	4	-	-	-	-	-	-	4	-
Purchased services - COVID-19	-	-	-	-	-	-	-	-	-	-	-	-
Financial assistance and scholarships	-	-	-	-	-	-	-	-	-	-	-	-
Other purchased services	5	8	30	-	6	2	23	-	20	53	147	408
Advertising and promotion	1	-	-	-	-	30	20	-	1	4	56	43
Recruiting advertising	-	-	-	-	-	2	-	4	-	-	6	1
Office supplies	2	3	1	1	4	2	2	-	2	1	18	10
Healthcare supplies	-	-	-	1	-	-	-	-	-	-	1	-
Other supplies	2	2	2	8	3	2	182	-	22	19	242	92
Postage and shipping	-	3	-	-	1	1	6	-	1	1	13	336
Program materials	-	-	25	-	-	2	-	-	8	-	35	53
Printing	-	1	-	-	-	7	28	-	1	-	37	426
Telephone	10	12	4	1	5	2	5	1	5	5	50	16
Dues and subscriptions	1	-	-	-	17	-	-	-	-	4	22	10
Information technology	23	25	2	3	20	8	14	14	4	7	120	90
Rent and occupancy costs	41	64	8	40	15	30	33	7	37	102	377	536
Equipment maintenance, repair and rentals	2	4	5	1	3	2	55	-	7	-	79	159
Travel	5	6	2	-	1	1	4	107	2	1	129	62
Hospitality	-	1	-	-	-	-	1	-	-	1	3	-
Conferences and meetings	2	-	2	-	4	-	1	8	3	-	20	39
Education and activities	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	45	-	-	-	-	-	-	45	-
Depreciation	-	-	6	49	-	17	192	1	31	353	649	119
Insurance	7	9	4	9	4	6	15	7	5	41	107	51
Miscellaneous	5	-	-	-	-	4	2	-	1	6	18	23
Grants and awards	-	85	1	-	2	-	-	-	1	25	114	254
Food purchases and vending	-	1	-	29	-	17	1	-	1	-	49	5,712
Food donations	-	-	-	-	-	-	-	-	-	-	-	18,690
Vista cost share	-	-	-	-	-	-	-	-	-	46	46	-
Parish allocations	-	-	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	-	-	-
Bad debts (recoveries)	-	-	-	-	-	-	-	-	-	-	-	-
Administration costs	159	207	54	20	126	48	48	-	-	52	714	354
RCB sponsorship	-	-	-	-	-	-	-	-	-	-	-	-
Bank service charges	3	-	1	-	1	1	2	-	2	1	11	76
	<u>\$ 1,088</u>	<u>\$ 1,513</u>	<u>\$ 503</u>	<u>\$ 283</u>	<u>\$ 1,052</u>	<u>\$ 462</u>	<u>\$ 1,164</u>	<u>\$ 2,368</u>	<u>\$ 483</u>	<u>\$ 1,088</u>	<u>\$ 10,004</u>	<u>\$ 29,588</u>

	Without Donor Restrictions								Total Without Donor Restrictions	With Donor Restrictions	Total
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations			
Salaries and wages	\$ 1,154	\$ 17,015	\$ 166	\$ 917	\$26,556	\$ 1,144	\$ 2,341	\$ -	\$ 30,041	\$ -	\$ 30,041
Employee benefits	192	3,320	75	106	4,742	208	392	-	5,342	-	5,342
Payroll taxes	81	1,247	11	53	1,888	81	160	-	2,129	-	2,129
Professional fees	10	127	4	4	216	-	158	-	374	-	374
Fundraising costs	-	-	-	-	-	373	-	-	373	-	373
Purchased services - healthcare	48	8,743	20	25	8,840	-	-	(2,302)	6,538	-	6,538
Purchased services - COVID-19	-	40	-	-	40	-	-	-	40	-	40
Financial assistance and scholarships	2	-	-	-	2	-	-	-	2	-	2
Other purchased services	-	123	16	2	696	-	18	-	714	-	714
Advertising and promotion	-	8	4	5	116	10	7	-	133	-	133
Recruiting advertising	1	100	1	14	123	-	40	-	163	-	163
Office supplies	5	58	2	1	94	4	9	-	107	-	107
Healthcare supplies	-	1,045	-	2	1,048	-	-	-	1,048	-	1,048
Other supplies	24	452	15	39	864	3	21	-	888	-	888
Postage and shipping	1	10	-	-	360	42	6	-	408	-	408
Program materials	5	-	-	-	93	-	-	-	93	-	93
Printing	-	4	-	1	468	128	8	-	604	-	604
Telephone	4	109	2	5	186	7	31	-	224	-	224
Dues and subscriptions	2	92	1	4	131	4	34	-	169	-	169
Information technology	12	227	13	6	468	35	194	-	697	-	697
Rent and occupancy costs	53	1,324	358	242	2,890	-	290	(375)	2,805	1	2,806
Equipment maintenance, repair and rentals	8	123	2	5	376	9	14	-	399	-	399
Travel	1	8	1	1	202	3	28	-	233	-	233
Hospitality	-	-	-	-	3	3	16	-	22	-	22
Conferences and meetings	8	81	-	1	149	13	83	-	245	-	245
Education and activities	4	-	-	-	4	-	-	-	4	-	4
Interest	-	122	220	15	402	-	21	-	423	-	423
Depreciation	97	1,185	402	57	2,509	-	215	-	2,724	-	2,724
Insurance	23	786	41	33	1,041	-	52	-	1,093	-	1,093
Miscellaneous	2	158	118	18	337	-	55	-	392	-	392
Grants and awards	-	-	-	-	368	39	183	-	590	-	590
Food purchases and vending	8	984	2	110	6,865	-	-	-	6,865	-	6,865
Food donations	-	-	-	-	18,690	-	-	-	18,690	-	18,690
Vista cost share	-	-	-	-	46	-	-	-	46	-	46
Parish allocations	-	-	-	-	-	35	-	-	35	-	35
Nursing facility assessment tax	-	2,229	-	-	2,229	-	-	-	2,229	-	2,229
Bad debts (recoveries)	-	189	8	(3)	194	-	-	-	194	-	194
Administration costs	-	-	-	-	1,068	93	(1,161)	-	-	-	-
RCB sponsorship	-	-	-	-	-	-	15	-	15	-	15
Bank service charges	-	8	-	-	95	28	1	-	124	-	124
	<u>\$ 1,745</u>	<u>\$ 39,917</u>	<u>\$ 1,482</u>	<u>\$ 1,663</u>	<u>\$84,399</u>	<u>\$ 2,262</u>	<u>\$ 3,231</u>	<u>\$ (2,677)</u>	<u>\$ 87,215</u>	<u>\$ 1</u>	<u>\$ 87,216</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)

Year Ended March 31, 2021
(In thousands)

	Without Donor Restrictions										
	Supplemental Combining Information										
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immi- gration	Care- givers	Liberty House	St. Jacinta Healthcare Staffing	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 539	\$ 763	\$ 268	\$ 71	\$ 625	\$ 173	\$ 352	\$ 1,561	\$ 244	\$ 4,596	\$ 1,375
Employee benefits	92	147	66	15	124	46	65	55	29	639	256
Payroll taxes	38	53	18	1	45	12	-	123	17	307	98
Professional fees	1	-	-	1	-	-	6	1	6	15	24
Fundraising costs	-	-	-	-	-	1	7	-	-	8	-
Purchased services - healthcare	-	-	-	4	-	-	-	-	-	4	-
Purchased services - COVID-19	-	-	-	-	-	-	-	-	-	-	-
Financial assistance and scholarships	-	-	-	-	-	-	-	-	-	-	-
Other purchased services	31	9	26	-	7	2	10	-	48	133	240
Advertising and promotion	1	-	-	-	-	17	25	-	-	43	47
Recruiting advertising	1	1	-	-	-	-	-	3	-	5	1
Office supplies	2	3	1	1	3	2	3	-	1	16	8
Healthcare supplies	-	-	-	-	-	-	-	-	-	-	-
Other supplies	2	4	4	8	2	2	32	-	8	62	86
Postage and shipping	1	3	-	-	1	1	4	-	1	11	327
Program materials	-	1	15	-	-	1	-	-	4	21	40
Printing	7	1	-	-	1	1	13	-	-	23	365
Telephone	9	11	4	1	7	2	4	-	3	41	17
Dues and subscriptions	1	-	-	1	17	1	-	-	2	22	9
Information technology	21	30	4	2	21	7	19	12	4	120	84
Rent and occupancy costs	33	63	6	31	22	30	29	-	107	321	534
Equipment maintenance, repair and rentals	2	3	2	1	2	2	36	-	1	49	140
Travel	2	1	1	-	-	1	2	13	1	21	53
Hospitality	-	-	-	-	-	-	2	-	-	2	1
Conferences and meetings	2	-	-	-	-	-	-	4	-	6	6
Education and activities	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	43	-	-	-	-	-	43	-
Depreciation	-	-	4	48	-	11	90	-	347	500	96
Insurance	6	10	4	7	5	8	12	3	32	87	49
Miscellaneous	-	-	3	-	-	1	1	-	5	10	59
Grants and awards	-	173	-	-	-	-	2	-	25	200	264
Food purchases and vending	-	-	-	29	-	19	-	-	-	48	4,567
Food donations	-	-	-	-	-	-	-	-	-	-	17,030
Vista cost share	-	-	-	-	-	-	-	-	35	35	-
Parish allocations	-	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	-	-
Bad debts (recoveries)	-	-	-	-	-	-	-	-	-	-	-
Administration costs	93	176	41	24	96	32	34	-	43	539	223
RCB sponsorship	-	-	-	-	-	-	-	-	-	-	-
Bank service charges	3	-	1	-	2	-	3	-	-	9	153
	<u>\$ 887</u>	<u>\$ 1,452</u>	<u>\$ 468</u>	<u>\$ 288</u>	<u>\$ 980</u>	<u>\$ 372</u>	<u>\$ 751</u>	<u>\$ 1,775</u>	<u>\$ 963</u>	<u>\$ 7,936</u>	<u>\$ 26,152</u>

	Without Donor Restrictions										
	Supplemental Combining Information										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	\$ 1,070	\$ 16,336	\$ 188	\$ 1,066	\$24,631	\$ 1,092	\$ 2,310	\$ --	\$ 28,033	\$ --	\$ 28,033
Employee benefits	243	3,749	75	139	5,101	211	387	--	5,699	--	5,699
Payroll taxes	73	1,155	14	72	1,719	76	155	--	1,950	--	1,950
Professional fees	13	88	5	9	154	--	139	--	293	--	293
Fundraising costs	--	--	--	--	8	72	--	--	80	--	80
Purchased services - healthcare	57	10,343	4	16	10,424	--	--	(1,580)	8,844	--	8,844
Purchased services - COVID-19	--	941	--	1	942	--	--	--	942	--	942
Financial assistance and scholarships	2	--	--	--	2	--	--	--	2	--	2
Other purchased services	--	73	7	1	454	--	24	--	478	--	478
Advertising and promotion	--	8	3	4	105	14	2	--	121	--	121
Recruiting advertising	--	107	--	8	121	--	31	--	152	--	152
Office supplies	6	58	2	4	94	5	10	--	109	--	109
Healthcare supplies	--	1,194	--	5	1,199	--	--	--	1,199	--	1,199
Other supplies	29	471	12	46	706	--	16	--	722	--	722
Postage and shipping	1	13	--	--	352	48	12	--	412	--	412
Program materials	8	--	--	--	69	--	--	--	69	--	69
Printing	--	4	1	1	394	110	13	--	517	--	517
Telephone	4	108	3	5	178	6	25	--	209	--	209
Dues and subscriptions	--	90	2	6	129	3	20	--	152	--	152
Information technology	16	215	10	6	451	28	166	--	645	--	645
Rent and occupancy costs	47	1,273	323	205	2,703	--	193	(375)	2,521	--	2,521
Equipment maintenance, repair and rentals	5	128	3	6	331	6	12	--	349	--	349
Travel	2	4	--	--	80	1	20	--	101	--	101
Hospitality	--	--	--	--	3	3	3	--	9	--	9
Conferences and meetings	10	39	--	1	62	13	30	--	105	--	105
Education and activities	4	--	--	--	4	--	--	--	4	--	4
Interest	--	147	328	24	542	--	17	--	559	--	559
Depreciation	105	1,234	400	58	2,393	--	203	--	2,596	--	2,596
Insurance	20	864	41	37	1,098	--	34	--	1,132	--	1,132
Miscellaneous	2	161	3	3	238	--	48	--	286	--	286
Grants and awards	--	--	--	--	464	143	130	--	737	--	737
Food purchases and vending	9	945	2	108	5,679	--	--	--	5,679	--	5,679
Food donations	--	--	--	--	17,030	--	--	--	17,030	--	17,030
Vista cost share	--	--	--	--	35	--	--	--	35	--	35
Parish allocations	--	--	--	--	--	14	--	--	14	--	14
Nursing facility assessment tax	--	2,317	--	--	2,317	--	--	--	2,317	--	2,317
Bad debts (recoveries)	19	(226)	--	4	(203)	--	--	--	(203)	--	(203)
Administration costs	--	--	--	--	762	72	(834)	--	--	--	--
RCB sponsorship	--	--	--	--	--	--	15	--	15	--	15
Bank service charges	--	8	1	--	171	30	1	--	202	--	202
	<u>\$ 1,745</u>	<u>\$ 41,847</u>	<u>\$ 1,427</u>	<u>\$ 1,835</u>	<u>\$80,942</u>	<u>\$ 1,947</u>	<u>\$ 3,182</u>	<u>\$ (1,955)</u>	<u>\$ 84,116</u>	<u>\$ --</u>	<u>\$ 84,116</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2022 and 2021
(In thousands)

	<u>2022</u>	<u>2021</u>
Operating activities:		
Change in net assets	\$ 7,331	\$ 31,147
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Restricted donations	(1,480)	(4,727)
Contribution of assets from acquisition	(957)	(331)
Depreciation	2,724	2,596
Amortization of bond issuance costs	2	17
Loss (gain) on investments, net	670	(13,986)
Net investment income reinvested	(1,985)	(1,177)
Forgiveness of Paycheck Protection Program Loans	(6,142)	-
Food donations received	(19,556)	(17,522)
Food donations distributed	18,690	17,030
Changes in operating assets and liabilities:		
Accounts receivable	607	773
Inventory	1,998	(501)
Prepaid expenses	13	13
Pledges and grants receivable	1,637	(1,365)
Due to/from affiliates	45	5
Other assets	137	(292)
Accounts payable and accrued expenses	(1,125)	(572)
Deferred revenue	<u>1,598</u>	<u>75</u>
Net cash provided by operating activities	4,207	11,183
Investing activities:		
Purchases of fixed assets	(1,702)	(3,849)
(Purchases) sales of investments, net	(6,051)	179
Cash change related to acquisitions	<u>(37)</u>	<u>256</u>
Net cash used by investing activities	(7,790)	(3,414)
Financing activities:		
Proceeds from issuance of long-term debt	-	207
Proceeds from Paycheck Protection Program Loans	6,142	-
Principal payments on long-term debt	(924)	(900)
Bond issuance costs, net	153	-
Restricted donations	<u>1,480</u>	<u>4,727</u>
Net cash provided by financing activities	<u>6,851</u>	<u>4,034</u>
Increase in cash, cash equivalents and restricted cash	3,268	11,803
Cash, cash equivalents and restricted cash, beginning of year	<u>28,322</u>	<u>16,519</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 31,590</u>	<u>\$ 28,322</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2022 and 2021
(In thousands)

	<u>2022</u>	<u>2021</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>421</u>	\$ <u>542</u>
Certain assets and liabilities were acquired and recorded at their estimated fair values as a result of the acquisitions described in note 1.		
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	\$ 31,427	\$ 28,159
Restricted cash	<u>163</u>	<u>163</u>
	<u>\$ 31,590</u>	<u>\$ 28,322</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2022, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

On October 3, 2020, the Organization entered into a program and acquisition agreement to acquire the programs and assets of Guardian Angel Thrift Shop, a nonprofit organization in New Hampshire that offers a wide range of clothing, collectibles, furniture and other household items, with proceeds supporting emergency assistance needs for individuals and families throughout the greater Berlin, New Hampshire area. There was no consideration paid for the acquisition, and the Organization received net assets with a fair value of approximately \$331.

On May 31, 2021, the Organization entered into a program and acquisition agreement to acquire the programs and assets of New Generation, Inc., a nonprofit organization in New Hampshire that operates a shelter home for pregnant women and parenting homeless women and their infants in Greenland, New Hampshire. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately \$957.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment (see note 11). These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of \$345 for both 2022 and 2021 for the use of the facility, which has been eliminated in the combined totals.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Basis of Presentation

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets 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 Trustees.

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

Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2022 and 2021 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2022 and 2021, estimated implicit price concessions of \$459 and \$337, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

A substantial portion (approximately 87% in 2022 and 85% in 2021) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

Pledges and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. See note 11.

Conditional grants are recognized as revenue when the applicable terms and conditions required to retain the grants are met. Grants earned but not yet received are recorded as grants receivable in the accompanying combined statements of financial position.

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2022 and 2021.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was \$2,724 in 2022 and \$2,596 in 2021.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Investments

Investments are carried at fair value in the accompanying combined statements of financial position. See note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (loss) (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds.

Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 72% and 73% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2022 and 2021, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was \$40,725 in 2022 and \$41,539 in 2021.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2022 and 2021.

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

	<u>2022</u>	<u>2021</u>
Quality incentive revenue (included in patient and resident services revenue)	\$ 5,373	\$ 4,970
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	<u>(2,229)</u>	<u>(2,317)</u>
Net effect on combined statements of activities	<u>\$ 3,144</u>	<u>\$ 2,653</u>

At March 31, 2022 and 2021, the Rehabilitation and Nursing Centers were due \$1,329 and \$1,117, respectively, in quality incentive revenue and owed \$529 and \$540, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2022 and 2021, the Food Bank received approximately \$19,556 and \$17,522, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be \$1.79 in 2022 and \$1.74 in 2021, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2022 and 2021, the Food Bank distributed approximately \$18,690 and \$17,030, respectively, of donated product.

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2022 and 2021, the Organization received approximately \$369 and \$96 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Net assets with donor restrictions were available for the following purposes at March 31:

	<u>2022</u>	<u>2021</u>
Subject to expenditure for specified purposes:		
Educational scholarships	\$ 339	\$ 327
Benefit of children	962	971
Benefit of elderly	2,864	2,762
Food bank	3,246	5,034
Other	<u>3,267</u>	<u>3,201</u>
	<u>\$10,678</u>	<u>\$12,295</u>
Restricted endowment:		
Benefit of elderly	\$ 587	\$ 605
Benefit of children	756	777
Charitable programs	1,117	1,157
Other	<u>41</u>	<u>40</u>
	<u>\$ 2,501</u>	<u>\$ 2,579</u>

Net assets were released from donor restrictions as follows for the years ended March 31:

	<u>2022</u>	<u>2021</u>
Satisfaction of donor restrictions	\$ 3,231	\$ 1,103
Release of appropriated endowment funds	<u>172</u>	<u>100</u>
	<u>\$ 3,403</u>	<u>\$ 1,203</u>

Use of Estimates

The preparation of combined 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled \$17,281 and \$16,663 at March 31, 2022 and 2021, respectively, and are included in investments in the accompanying combined statements of financial position.

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were \$133 and \$121 in 2022 and 2021, respectively.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board 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 the Organization beginning April 1, 2022. The guidance may be adopted retrospectively. Management expects the adoption of this ASU to result in the recognition of a liability and offsetting right-of-use asset totaling approximately \$3.5 million.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the combined statement of activities and disclose the amount of contributed nonfinancial assets recognized within the combined statement of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for the Organization beginning April 1, 2022. The adoption of ASU 2020-07 is not expected to have a significant impact on its combined financial statements.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and financial markets. Patient volumes and the related revenues for most services were impacted for a period of time during the 2021 fiscal year as various policies were implemented by federal, state and local governments in response to the COVID-19 pandemic that caused many people to remain at home and forced the closure of or limitations on certain businesses. While patient volumes and revenues have since experienced gradual improvement that has continued through the end of the 2022 fiscal year, uncertainty still exists as the future is unpredictable. The Organization's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Since the declaration of the pandemic, the Organization has received the following sources of funding:

- The Rehabilitation and Nursing Centers received approximately \$1.6 million and \$3.4 million in 2022 and 2021, respectively, from the United States Department of Health and Human Services (DHHS) under the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) Provider Relief Fund.
- The Rehabilitation and Nursing Centers were awarded approximately \$0.4 million and \$1.5 million in 2022 and 2021, respectively, from the Governor's Office of Emergency Relief and Recovery (GOFERR) under the COVID-19 Impact Long-Term Care Program (2022) and Healthcare System Relief Fund (2021), as provided for under the CARES Act.
- The Rehabilitation and Nursing Centers were reimbursed approximately \$0.8 million in 2021 from the New Hampshire DHHS Long-Term Care Facility COVID-19 Testing Program under the CARES Act.
- The Rehabilitation and Nursing Centers and the Home office obtained approximately \$6.1 million in 2022 in Paycheck Protection Program (PPP) Loans established by the CARES Act (forgiven during 2022 as discussed in note 10).
- The Home Office was awarded approximately \$0.6 million in 2021 from GOFERR under the Nonprofit Relief Fund, as provided for under the CARES Act.
- St. Charles School was awarded approximately \$33 (thousand) in 2021 from GOFERR under the Special Ed Provider Relief Fund, as provided for under the CARES Act.
- Liberty House was awarded approximately \$1.1 million in 2021 in funding from GOFERR. This was a subrecipient award allocated to Liberty House by another agency under the CARES Act. The grant funds were specifically for the support of service members, veterans and/or their families in New Hampshire, principally by providing certain programs and services to address the increased adverse effects of homelessness and/or mental health issues that past or current military service members and their families experienced due to the COVID-19 pandemic.

Distributions from the Provider Relief Fund and GOFERR are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for COVID-19 related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and GOFERR and the impact of the pandemic on operating results through March 31, 2022 and 2021, the Organization recognized approximately \$482 (thousand) and \$7.4 million related to these funds, which is recorded within revenue, gains and other support in the combined statements of activities for the years ended March 31, 2022 and 2021, respectively.

The Organization will continue to monitor compliance with the terms and conditions of the Provider Relief Fund, GOFERR grants, and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the Organization is unable to attest to or comply with current or future terms and conditions, the Organization's ability to retain some or all of the distributions received may be impacted.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

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 combined financial statements. Management has evaluated subsequent events through July 12, 2022, which is the date the combined financial statements were available to be issued.

Subsequent to year end, in June 2022, the Food Bank was notified that it had been awarded \$880,000 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a two-year period.

2. Liquidity and Availability

At March 31, 2022, the Organization has \$29,775 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of unrestricted cash of \$25,639 and accounts receivable of \$4,136. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling \$17,281 at March 31, 2022 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2022 and 2021, recorded contributions of \$3,973 and \$3,793, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign is changing, which could impact the amount of funds raised by the Organization going forward.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. Beginning in fiscal year 2022, the Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2022 and 2021.

5. Related Party Transactions

Through October 2020, the Organization's main office was located in facilities owned and shared by the Diocese, an organization related through common governance. The Organization reimbursed the Diocese for a portion of the operating costs of the facility, which amounted to approximately \$74 in 2021. The Organization also pays premiums for property, liability and automobile insurance to the Diocese. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was \$1,093 and \$1,132 in 2022 and 2021, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2022, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2022 and 2021 was \$682 and \$721, respectively.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

7. Commitments

The Organization rents office space throughout the State of New Hampshire under long-term and tenant at will agreements from various religious organizations and third parties. The total rent expense for the years ended March 31, 2022 and 2021 was \$371 and \$271, respectively, for these leases. In addition, the Organization leased land for \$25 in both 2022 and 2021, under a lease which expires in 2083. The Organization also leased various vehicles under agreements that expire through 2029. Vehicle lease payments totaled \$69 and \$64 in 2022 and 2021, respectively. The following is a summary of noncancelable future minimum rent payments for the above leases for each of the next five years ending March 31 and thereafter:

2023	\$ 328
2024	310
2025	277
2026	261
2027	261
Thereafter	<u>3,233</u>
	<u>\$ 4,670</u>

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. Effective July 1, 2016, the maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken of \$1,172 in 2022 and \$1,252 in 2021 has been included in the accompanying combined statements of financial position.

9. Other Assets Held for Restrictive Purposes

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

	<u>2022</u>	<u>2021</u>
Cash – operating account	\$ 394	\$ 394
Certificate of deposit	<u>2</u>	<u>2</u>
	<u>\$ 396</u>	<u>\$ 396</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued \$15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bond were then loaned to the Organization. The loan is collateralized by a security interest in all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The loan is also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and requires monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond is August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling \$12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days' notice. The outstanding balance related to this bond issuance totaled \$11,388 and \$12,252 at March 31, 2022 and 2021, respectively.

In October 2018, NHHEFA issued revenue bonds not to exceed \$3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds are collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The bonds are also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds is October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling \$3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bonds may renegotiate the interest rate or other terms of the bonds. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bonds can be repaid at any time provided that the Organization gives the bank 30 days' notice. The outstanding balance related to this issuance totaled \$2,977 and \$3,037 at March 31, 2022 and 2021, respectively.

The NHHEFA loan agreements contain, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined. The Organization was in compliance with its loan covenants at March 31, 2022 and 2021.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

10. Long-Term Debt (Continued)

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to \$1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2022 and 2021, RCBM has provided funding to the Organization totaling \$1,500, which is reflected within long-term debt in the accompanying combined statements of financial position.

The future principal maturities of long-term debt, excluding the RCBM loan, which management of the Organization expects will be forgiven, for the next five years ended March 31 and thereafter are as follows:

2023	\$ 692
2024	568
2025	585
2026	602
2027	619
Thereafter	<u>11,299</u>
	<u>\$14,365</u>

Paycheck Protection Program (PPP) Loans

In April 2021, the Organization entered into various promissory notes for unsecured loans in an amount totaling approximately \$6.1 million under the second draw provisions of the PPP established by the CARES Act and administered by the Small Business Administration (SBA). The PPP provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are potentially forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities during a specified period beginning on the date of receipt of the PPP loan and ending no later than September 30, 2021. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the measurement period. The unforgiven portion of the PPP loan bears interest at 1%.

In October 2021, the Organization received notification of forgiveness from the SBA. Upon such notification, the Organization recognized approximately \$6.1 million as revenue related to the forgiveness in the accompanying 2022 combined statement of activities.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

11. Pledges and Grants Receivable

Pledges receivable at March 31, 2022 and 2021 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2022 and 2021 and totaled \$49 and \$136, respectively.

The Food Bank was awarded a grant totaling \$1,550 as of March 31, 2021. The grant was earned in fiscal year 2021 and classified as a grant receivable in the accompanying combined statements of financial position as of March 31, 2021. This grant was paid to the Food Bank during fiscal year 2022.

12. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

12. Fair Value Measurements (Continued)

For the fiscal years ended March 31, 2022 and 2021, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2022</u>				
Cash and cash equivalents	\$ 138	\$ -	\$ -	\$ 138
Common equity securities	26	-	-	26
Equity mutual funds	10,678	-	-	10,678
International equity mutual funds	12,558	-	-	12,558
Fixed income mutual funds	11,617	-	-	11,617
Exchange traded funds - other	2,391	-	-	2,391
Exchange traded funds - equity	<u>8,702</u>	<u>-</u>	<u>-</u>	<u>8,702</u>
Investments measured at fair value	<u>\$46,110</u>	<u>\$ -</u>	<u>\$ -</u>	46,110
Investments measured at net asset value				<u>17,472</u>
Total investments				<u>\$63,582</u>
<u>2021</u>				
Cash and cash equivalents	\$ 114	\$ 71	\$ -	\$ 185
Common equity securities	21	-	-	21
U.S. Government and agency obligations	-	203	-	203
Corporate bonds	359	-	-	359
Equity mutual funds	8,758	-	-	8,758
International equity mutual funds	9,278	-	-	9,278
Fixed income mutual funds	14,178	-	-	14,178
Exchange traded funds - other	1,970	-	-	1,970
Exchange traded funds - equity	<u>5,184</u>	<u>-</u>	<u>-</u>	<u>5,184</u>
Investments measured at fair value	<u>\$39,862</u>	<u>\$274</u>	<u>\$ -</u>	40,136
Investments measured at net asset value				<u>15,819</u>
Total investments				<u>\$55,955</u>

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2022 and 2021. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

12. Fair Value Measurements (Continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Rédemption Notice Period</u>
<u>2022</u>				
Equity market fund	\$ <u>17,472</u>	\$ <u>—</u>	Daily	N/A
<u>2021</u>				
Equity market fund	\$ <u>15,819</u>	\$ <u>—</u>	Daily	N/A

13. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Organization has interpreted the *State Prudent Management of Institutional Funds Act* (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment; and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

13. Donor-Designated Endowments (Continued)

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2022 and 2021. The endowment net assets as of March 31, 2022 and 2021 are as follows:

	<u>With Donor Restrictions</u>
<u>2022</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>440</u>
	<u>\$ 2,501</u>
<u>2021</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>518</u>
	<u>\$ 2,579</u>

The changes in endowment net assets for the years ended March 31, 2022 and 2021 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, March 31, 2020	\$ 2,001
Investment gain, net	678
Amounts appropriated for expenditure	<u>(100)</u>
Endowment net assets, March 31, 2021	2,579
Investment gain, net	94
Amounts appropriated for expenditure	<u>(172)</u>
Endowment net assets, March 31, 2022	<u>\$ 2,501</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2022 and 2021
(In Thousands)

13. Donor-Designated Endowments (Continued)

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has integrated SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2022 and 2021.

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 the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2022 and 2021, there were no deficiencies in individual donor-restricted endowment funds.

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately \$12,253 and \$7,039 for the years ended March 31, 2022 and 2021, respectively. These donations represented approximately 62% and 40% of the total donated food received for the years ended March 31, 2022 and 2021, respectively.

NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Direct Award or Pass-Through Award Identifying Number</u>	<u>Total Federal Expenditures</u>
Corporation for National and Community Service: Direct program: AmcriCorps VISTA	94.013	19VSAHN001	\$ 65,298
U.S. Department of Agriculture: Passed through the NH Department of Education: Summer Food Service Program for Children	10.559	N/A	56,626
U.S. Department of Justice: Passed through the NH Department of Justice: Crime Victim Assistance (VOCA)	16.575	02-20-20-201510- 5021-072-500575	138,064
U.S. Department of Transportation: Passed through the NH Department of Transportation: Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	19,558
U.S. Department of Treasury: Passed through the Governor's Office Emergency Relief and Recovery (GOFERR): Coronavirus Relief Fund: COVID-19 Impact Long Term Care Program COVID-19 Shelter Impact Program	21.019 21.019	COVID-19 COVID-19	420,000 <u>7,926</u>
Total U.S. Department of Treasury			427,926
U.S. Department of Health and Human Services: Direct program: COVID-19 Provider Relief Funds COVID-19 Provider Relief Funds COVID-19 Provider Relief Funds	93.498 93.498 93.498	Period 1 General Period 1 Targeted Period 2 Infection Control	930,814* 1,275,000* <u>689,622*</u>
Total U.S. Department of Health and Human Services			<u>2,895,436</u>
Total expenditures of federal awards			<u>\$3,602,908</u>

* Major program

See notes to this schedule.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2022

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) for the year beginning April 1, 2021 and ending March 31, 2022, and is presented on the accrual basis of accounting. The Schedule includes all applicable federal awards to the Organization. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets or cash flows of the Organization.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts and similar agreements.

2. Summary of Significant Accounting Policies

Expenditures for direct and indirect costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in Uniform Guidance, as applicable. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. The categorization of expenditures by program included in the Schedule is based upon the Assistance Listing Number (ALN). The Organization has elected to use the de minimis indirect cost rate of 10% as allowed under the Uniform Guidance. No grant monies expended and reported within the Schedule were passed-through to subrecipients.

3. Pass-Through Awards

The Organization receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

4. Donated Personal Protective Equipment (PPE) (Unaudited)

During the year ended March 31, 2022, the Organization did not receive donated PPE.

NEW HAMPSHIRE CATHOLIC CHARITIES

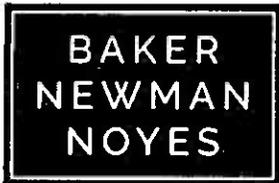
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended March 31, 2022

5. United States Department of Health and Human Services Coronavirus Aid Relief and Economic Securities (CARES) Act

The Schedule includes grant activity related to the United States Department of Health and Human Services CARES Act ALN 93.498, Provider Relief Funds (PRF). As required by the 2021 OMB Compliance Supplement, the Schedule includes all PRF received between April 10, 2020 and June 30, 2020 (Reporting Period 1), and expended by June 30, 2021, and all PRF received between July 1, 2020 and December 31, 2020 (Reporting Period 2), and expended by December 31, 2021. The PRF funds were used to cover direct expenditures and lost revenues. The following is a summary of the reported PRF included within the Schedule for the year ended March 31, 2022:

<u>Entity</u>	<u>TIN</u>	<u>Amount</u>	<u>Reporting Period</u>
New Hampshire Catholic Charities Rehabilitation and Nursing Centers:	02-0222163	\$930,814	Period 1 – General
Mt. Carmel	02-0276834	355,000	Period 1 – Targeted
St. Ann	02-0244589	185,000	Period 1 – Targeted
St. Francis	02-0222187	177,500	Period 1 – Targeted
St. Teresa	02-0222158	177,500	Period 1 – Targeted
St. Vincent de Paul	02-6006981	250,000	Period 1 – Targeted
Warde	47-2733133	130,000	Period 1 – Targeted
Mt. Carmel	02-0276834	197,716	Period 2 – Infection Control
St. Ann	02-0244589	95,605	Period 2 – Infection Control
St. Francis	02-0222187	95,093	Period 2 – Infection Control
St. Teresa	02-0222158	88,636	Period 2 – Infection Control
St. Vincent de Paul	02-6006981	145,121	Period 2 – Infection Control
Warde	47-2733133	67,451	Period 2 – Infection Control



Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnnnpa.com

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
New Hampshire Catholic Charities

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statement of financial position as of March 31, 2022, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements (collectively, the financial statements), and have issued our report thereon dated July 12, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Trustees
New Hampshire Catholic Charities

Report on Compliance and Other Matters

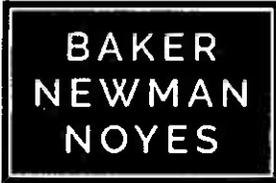
As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 12, 2022



Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnn CPA.com

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
New Hampshire Catholic Charities

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Catholic Charities', d/b/a Catholic Charities New Hampshire (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2022. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

To the Board of Trustees
New Hampshire Catholic Charities

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance 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 over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Board of Trustees
New Hampshire Catholic Charities

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Baker Newman & Noyes LLC

Manchester, New Hampshire
October 3, 2022

NEW HAMPSHIRE CATHOLIC CHARITIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended March 31, 2022

I. Summary of Auditors' Results

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200 516(a)? yes no

Identification of Major Programs:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.498	United States Department of Health and Human Services COVID-19 Provider Relief Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

NEW HAMPSHIRE CATHOLIC CHARITIES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended March 31, 2022

There were no reported findings from the prior period.

New Hampshire Catholic Charities Board of Trustees 2025

Peter Burger, Concord

Thomas E. Blonski, Brentwood

Adam Coughlin, Secretary - Bedford

Dean Christon, Deputy Vice Chair - Manchester

Kate Baker Demers, Manchester

Kevin P. Desrosiers, MD, Bedford

Patrick Ford, III, Treasurer - Exeter

Nick Gray, Manchester

Andrea Hechavarria, Amherst

Dr. Susan D. Huard, Vice Chair - Hooksett

Very Rev. Jason Jalbert, Vicar General – Diocese of Manchester

Most Rev. Peter A. Libascl, Chairman - Diocese of Manchester

Andrew MacWilliam, Windham

Jeff McLean, Portsmouth

Ken Senus, Londonderry

David Wenger, Manchester

Stephanie Wimmer, Windham

Brandy Rickaby

PROFESSIONAL SUMMARY

Administrative support professional experienced working in fast-paced environments demanding strong organizational, technical, and interpersonal skills. Highly trustworthy, ethical, and discreet; committed to superior customer service. Excellent written/verbal communication skills. Adept troubleshooter and problem-solver. Detail-oriented multitasker resourceful in completing projects.

WORK EXPERIENCE

- New Generation, Greenland, NH** 11/2021-Present
Family Services Manager
- Oversee the integrity and implementation of all case management plans/programs
 - Ensure that program data outcomes are entered into Apricot and HMIS timely and accurately
 - Provide regular supervision, support, and training to all Resident Support Staff
 - Work together with the Executive Director in talent acquisitions activities related to the recruitment, hiring, and training Resident Support Staff
 - Assist the Executive Director with employee disciplinary meetings, termination, and investigations
- New Generation, Greenland, NH** 05/2019-11/2021
RSS-Resident Support Staff/Care Coordinator
- Provide general support and encouragement to residents
 - Support residents with social and interpersonal development
 - Weekly case management with residents
 - Oversee and encourage weekly goals
- EASTCONN @ CT Works, Danielson, CT** 4/2012- 2014
Receptionist
- Greet customers entering building, determine nature and purpose of visit, and direct or escort them to specific destinations.
 - Transmit information and documents to customers, using computer, mail, or facsimile machine.
 - Hear and resolve complaints from customers or the public.
- Foxwoods Casino, High Rollers Luxury Lanes & Lounge, Ledyard, CT** 2010-2011
Food/Cocktail Server
- Ensured customer satisfaction and acted to correct any problems.
 - Served food and beverages to patrons and served specialty dishes at tables as required.
 - Prepared checks that itemize and total meal costs and sales taxes. Collected payments from customers.
- Olive Garden Italian Restaurant, Augusta, ME** 2005-2010
Hostess and Food/Cocktail Server
- Ensured customer satisfaction and acted to correct any problems.
 - Served food and beverages to patrons and served specialty dishes at tables as required.
 - Prepared checks that itemize and total meal costs and sales taxes. Collected payments from customers.

LIVED EXPERIENCE

New Generation Resident – 2018-2019

EDUCATION

CRSW, State of NH
License #0344 Expiration Date: 06/30/2025

Hope on Haven Hill, Rochester, NH
Board of Directors

Springfield College, Springfield, MA 2002-2003
Business Administration

Killingly High School, Killingly, CT
High School Diploma

AMY DONLE

PROFESSIONAL SUMMARY

Hardworking, versatile, empathetic, team player. Adept at taking on routine and complex challenges with a resourceful approach. Seeking rewarding, engaging work, directly benefitting others.

WORK HISTORY

Parent Coach Waypoint, NH 2/2024-Present

- Worked to empower parents to focus on their strengths, set family goals respecting family culture, and support attachment building that allows their children to return home safely.
- Coached parents by engaging in age and developmentally-appropriate activities with their children
- Attended reflective supervision, department team meetings

Recovery Friendly Advisor Granite United Way, NH 2/2021-2/2024

- Worked within a small team to promote the RFWI
- Engaged in community outreach and education
- Conducted staff training/recovery support for 100+ workplaces
- Created social media content, website management and training modules

Operations Coordinator New Generation.06/2017-12/2020

- Led operations and administrative tasks/special projects
- Led primary support for team
- Coordinated house maintenance and contractor assignments
- Social Media content creator/coordinator

Operations Supervisor Analytical Geosciences 03/2012-01/2017

- Developed and deepened relationships with customers, vendors, and stakeholders
- Assisted with marketing strategy creation/advertising initiatives

EDUCATION

SUNY Cobleskill: A.S. Computer Information Systems

SUNY Potsdam: A.A Business Communications

Trainings and Certificates:

Recovery Coach, CRSW

Trauma Informed Care, ACES

SUMMARY

Family Services Specialist devoted to helping women and children deal with challenging situations by coordinating effective case management. I have lived experience with homelessness and substance recovery.

CONTACT

PHONE:

SKILLS

Family Support
Case Management
Trauma Informed Care
Community Referrals
Multi- Tasking
Conflict and Complaint Resolution
Time Management
Accurate Money Handling
CPR and First Aid Certified

Spenser English

EDUCATION

Spaulding High School

August 2006 – June 2010

High School Diploma General Studies

WORK EXPERIENCE

Catholic Charities New Generation Shelter Family Services Specialist

July 2023– Current

- I provide Family Services to assist families in obtaining resources and assist with daily living
- Maintain client records, including case notes and documentation of services provided
- Maintain positive working relationships with fellow staff and management
- Transport families to work, school and various appointments

The Dynasty Restaurant Waitress and Manager

April 2022– July 2023

- Provided training and guidance to new staff members on food safety, customer service and restaurant policies
- Assisted in recruiting, Hiring, and Interviewing
- Resolved customer complaints in a timely manner with professionalism
- Performed opening and closing duties including setting up dining areas, restocking, and cleaning

Nik & Charles Pizzeria Delivery Driver

September 2022–February 2023

- Followed all applicable traffic laws while driving
- Delivered food orders to customers in a timely manner
- Ensured that the correct order was delivered to the customer
- Handled Cash Payments, as well as Credit, Debit and PayPal

LIVED EXPERIENCE

New Generation Resident 2022-2023

EMILY MAGRI

OBJECTIVE: To become an active resource and member of the community where I can grow personally and professionally while helping others succeed.

EDUCATION:

Certified New Parent Educator, 2020

Certified Postpartum Doula, 2014

Southern New Hampshire University, 2013

Master of Education- Child Development

University of New England, 2009

Bachelor of Science in Health Services Management

Deans List 2008-2009

Mercy Hospital, Portland, ME - Internship Jan 2009 – May 2009

Partner with the Human Resources and Organizational Development Departments

American Red Cross CPR/AED certified: 2001 – Present

EXPERIENCE:

The Baby Mavens, Beverly, Massachusetts

Dec 2019 - Present

Postpartum Doula

-Providing support, guidance and education for families during the postpartum period.

Postpartum Doula – Self Employed

-Providing support, guidance and education for families during the postpartum period.

May 2014- Present

Southern New Hampshire Services, Hampton Falls, NH

Jan 2013 – March 2013

-Internship

Partner with Family Engagement Department and Classrooms

-Completed 120+ hours

- Planned and organized family/parent involvement events

- Researched, created, and assembled take home resources for families

- Gathered and analyzed survey results that were presented at a statewide goal conference

Joe's Meat Shoppe, North Hampton, NH

Nov 2008 - Present

- Work independently and responsibilities include prepping food, making sandwiches and serving customers.

Exeter Health Resources, Exeter, NH

April 2010 – October 2011

Medical Office Coordinator, Family Practice

- Direct interaction on the phone and in person with patients and medical staff

- Accurately and appropriately schedule follow up, specialty and other various appointments with health care providers

- Improved communication and assessment skills with various types of people and information

Portsmouth Regional Hospital, Portsmouth, NH

July 2009 - April 2010

Patient registration for emergency department, outpatient and mammography departments

- Direct interaction with hospital patients and staff on a consistent basis

- Accurately updated patient information in a timely manner

- Developed good customer service, communication and decision-making skills

COMPUTER PROFICIENCY:

Knowledgeable in programs such as EMR, Meditech and Front Office Scanning for patient data entry, as well as Microsoft Office, and E-mail communications

SKILLS:

Great work ethic

Positive attitude

Listening

Communication and People Skills

Well Organized

Dependable

OTHER ACTIVITIES:

University of New England, Peer Mentor Coordinator 2008 – 2009

- I planned out meeting and activities and followed up on each student to make sure they were doing well

Ghana Health Mission, Summer, 2008

- Completed the goal of the mission, which was to provide and sustain a health care clinic

- I specifically worked with patients in triage, connecting with children and the community

Who's Who Award Among American Colleges and Universities, 2009

Volunteer (2013) at Richie McFarland Children's Center – Weekly children's group

REFERENCES: Furnished 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: New Hampshire Catholic Charities

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Brandy Rickaby	Executive Director	\$21,000.00	\$71,780.80
Amy Donle	Family Services Manager	\$25,000.00	\$50,000.00
Spenser English	Family Services Specialist	\$35,490.00	\$35,490.00
Emily Magri	Family Services Specialist	\$20,720.70	\$20,720.70
		\$0.00	\$0.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	168570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-in-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

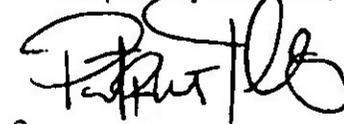
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc .

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
State Grant-In-Aid for
Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		185	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 - Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 - Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

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

<u>Reviewer Name</u>	<u>Title</u>
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for
Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 – Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 – Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 – Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 – Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 - Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 - Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

<u>Reviewer Name</u>	<u>Title</u>
1. <u>Robert Waters</u>	<u>Shelter Administrator</u>
2. <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3. <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-07)

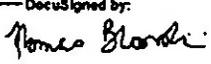
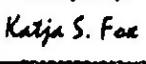
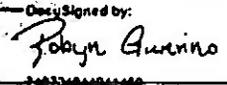
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Catholic Charities		1.4 Contractor Address 100 William Loeb Drive, Unit 3 Manchester, NH 03109	
1.5 Contractor Phone Number 603-663-0200	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$209,300
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Thomas Blonski President & CEO	
1.13 State Agency Signature DocuSigned by:  Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Rockingham County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

TB

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards. .
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- documentation sufficient to allow the Department to assess, at minimum, the following:
- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

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

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

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

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. 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.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

TB

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name: New Hampshire Catholic Charities	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$26,459.
2. Fringe Benefits	\$3,767
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$300
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,500
6. Travel	\$0
7. Software	\$900
8. (a) Other - Marketing/ Communications	\$240
8. (b) Other - Education and Training	\$450
8. (c) Other - Other (Residents documentation)	\$330
Other (Residents transportation)	\$900
Other (Utilities)	\$3,000
Other (Food expenses)	\$450
Other (Non-capital furnishing)	\$600
9. Subrecipient Contracts	\$0
Total Direct Costs	\$38,896
Total Indirect Costs	\$3,000
TOTAL	\$41,896

Contractor Initials: DS
TB
 Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	New Hampshire Catholic Charities
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$105,835
2. Fringe Benefits	\$15,070
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$1,200
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$6,000
6. Travel	\$0
7. Software	\$3,600
8. (a) Other - Marketing/ Communications	\$960
8. (b) Other - Education and Training	\$1,800
8. (c) Other - Other (Residents documentation)	\$1,140
Other (Residents transportation)	\$3,600
Other (Utilities)	\$12,000
Other (Food expenses)	\$1,800
Other (Non-capital furnishing)	\$2,400
9. Subrecipient Contracts	\$0
Total Direct Costs	\$155,404
Total Indirect Costs	\$12,000
TOTAL	\$167,404

Contractor Initials: ds
TB

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DB
TB

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

ds
TB

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials

DS
TB

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 E

Business Associate Agreement

Page 1 of 5

V 2.0

Contractor Initials

TB

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

TB

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

PHI
TB

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Business Associate Agreement

Page 4 of 5

V 2.0

Contractor Initials

used,
TB

Date 3/4/2024



New Hampshire Department of Health and Human
Exhibit E

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 Catholic Charities

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Thomas Blonski

5D006E804C81442

3C006E804C81442

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Thomas Blonski

Name of Authorized Representative

Name of Authorized Representative

Director

President & CEO

Title of Authorized Representative

Title of Authorized Representative

3/5/2024

3/4/2024

Date

Date

Exhibit E

DS
TB

Contractor Initials

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Coalition Against Domestic and Sexual Violence ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$3,761,940
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/21/2025

Date

DocuSigned by:

Katja S. Fox

Name: Katja S. Fox

Title: Director

New Hampshire Coalition Against Domestic and Sexual
Violence

4/18/2025

Date

DocuSigned by:

Lyn M. Schollett

Name: Lyn M. Schollett

Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/25/2025

Date

DocuSigned by:
Robyn Guarino
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	New Hampshire Coalition Against Domestic and Sexual Violence
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$0
2. Fringe Benefits	\$0
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$1,157,520
Total Direct Costs	\$1,157,520
Total Indirect Costs	\$0
TOTAL	\$1,157,520

Contractor Initials: MS

Date: 4/18/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name: New Hampshire Coalition Against Domestic and Sexual Violence	
Budget Request for: State Grant-In-Aid Emergency Shelter Program	
Budget Period: 7/1/26 - 6/30/27 (SFY27)	
Indirect Cost Rate (if applicable): #DIV/0!	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$0
2. Fringe Benefits	\$0
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$1,157,520
Total Direct Costs	\$1,157,520
Total Indirect Costs	\$0
TOTAL	\$1,157,520

Contractor Initials: 

Date: 4/18/2025

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 COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. 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: 63838

Certificate Number: 0006657722



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 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, Hilary Holmes Rheaume, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Chairperson/Officer of the NH Coalition Against Domestic and Sexual Violence.
(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 21, 2024 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lyn M. Schollett, Executive Director
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or
(Name of Corporation/ LLC)

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

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

Dated: April 7, 2025



Signature of Elected Officer

Name: Hilary Holmes Rheaume

Title: Chairperson, Board of Directors



NHCADSV Vision and Mission

Vision

All New Hampshire communities provide safety for every person.

Mission

The New Hampshire Coalition Against Domestic and Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

Note: The language below will be used in grant applications and other documents to provide further clarification of what the Coalition does.
The statement above is the actual Mission Statement.

This mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

Approved April 2011

New Hampshire Coalition Against Domestic & Sexual Violence • PO Box 353 • Concord, NH 03302 • 603.224.8893

NHCADSV.ORG

**NEW HAMPSHIRE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

AUDITED FINANCIAL STATEMENTS

June 30, 2024 and 2023

SINGLE AUDIT REPORTS

June 30, 2024

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position, June 30, 2024 and 2023	3
Statement of Activities, Year Ended June 30, 2024 With Comparative Totals for Year Ended June 30, 2023	4
Statement of Functional Expenses, Year Ended June 30, 2024 With Comparative Totals for Year Ended June 30, 2023	5
Statements of Cash Flows, Years Ended June 30, 2024 and 2023	6
Notes to Financial Statements	7-17
GOVERNMENT AUDITING STANDARDS AND SINGLE AUDIT ACT REPORTS AND SCHEDULES	
INDEPENDENT AUDITOR'S REPORT on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18-19
INDEPENDENT AUDITOR'S REPORT on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	20-21
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor's Results	22
Section II - Financial Statement Findings – None	22
Section III – Federal Award Findings and Questioned Costs – None	22
Schedule of Expenditures of Federal Awards	23
Notes to Schedule of Expenditures of Federal Awards	24

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Opinion

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ~~New Hampshire Coalition Against Domestic and Sexual Violence and to meet other ethical responsibilities~~ in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2024, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Financial Position
June 30, 2024 and June 30, 2023
See Independent Auditors' Report

ASSETS	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	\$ 397,560	\$ 347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Certificates of Deposit, Short-Term	310,300	218,264
Grants Receivable	2,304,957	2,471,765
Prepaid Expenses	27,436	27,226
Total Current Assets	<u>3,059,184</u>	<u>3,137,703</u>
<u>PROPERTY AND EQUIPMENT</u>		
Equipment	14,654	14,654
Leasehold Improvements	61,072	61,072
	<u>75,726</u>	<u>75,726</u>
Less Accumulated Depreciation	(49,132)	(42,061)
Total Property and Equipment, Net	<u>26,594</u>	<u>33,665</u>
<u>OTHER ASSETS</u>		
Long-Term Investments	489,681	432,178
Certificates of Deposit, Long-Term	206,585	204,166
Operating Lease Right of Use Asset	358,559	456,259
Finance Lease Right of Use Asset	4,605	8,068
Security Deposit	6,213	6,213
Total Other Assets	<u>1,065,643</u>	<u>1,106,884</u>
Total Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>
LIABILITIES AND NET ASSETS		
<u>CURRENT LIABILITIES</u>		
Grants and Accounts Payable	\$ 1,932,525	\$ 2,058,023
Accrued Expenses	100,956	94,245
Operating Lease Liability, Current Portion	110,223	106,546
Finance Lease Liability, Current Portion	3,776	3,776
Total Current Liabilities	<u>2,147,480</u>	<u>2,262,590</u>
<u>LONG-TERM LIABILITIES</u>		
Operating Lease Liability, Less Current Portion	264,697	349,713
Finance Lease Liability, Less Current Portion	717	4,292
Total Long-Term Liabilities	<u>265,414</u>	<u>354,005</u>
<u>NET ASSETS</u>		
Without Donor Restrictions	1,719,596	1,588,613
With Donor Restrictions	18,931	73,044
Total Net Assets	<u>1,738,527</u>	<u>1,661,657</u>
Total Liabilities and Net Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2024, With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2024	2023
<u>CONTRIBUTIONS AND SUPPORT</u>				
Grant Revenue	\$ 10,850,708	\$ 16,900	\$ 10,867,608	\$ 11,312,301
Contributions	212,880	-	212,880	189,821
Donated Services	7,264	-	7,264	29,648
Interest Income	13,677	-	13,677	4,880
Member Dues	12,000	-	12,000	12,000
Miscellaneous Income	-	-	-	144
Total Contributions and Support	<u>11,096,529</u>	<u>16,900</u>	<u>11,113,429</u>	<u>11,548,794</u>
Net Assets Released from Donor Imposed Restrictions	<u>71,013</u>	<u>(71,013)</u>	<u>-</u>	<u>-</u>
<u>EXPENSES</u>				
Program Services	10,958,511	-	10,958,511	11,334,314
Management and General	77,414	-	77,414	81,833
Fundraising	58,138	-	58,138	51,432
Total Expenses	<u>11,094,063</u>	<u>-</u>	<u>11,094,063</u>	<u>11,467,579</u>
INCREASE (DECREASE) IN OPERATING NET ASSETS	73,479	(54,113)	19,366	81,215
NONOPERATING GAINS				
Investment Dividends	9,174	-	9,174	7,339
Unrealized and Realized Gains	50,125	-	50,125	34,222
Investment Fees	(1,795)	-	(1,795)	(1,978)
Net Nonoperating Gains	<u>57,504</u>	<u>-</u>	<u>57,504</u>	<u>39,583</u>
INCREASE (DECREASE) IN NET ASSETS	130,983	(54,113)	76,870	120,798
NET ASSETS AT BEGINNING OF YEAR	<u>1,588,613</u>	<u>73,044</u>	<u>1,661,657</u>	<u>1,540,859</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,719,596</u>	<u>\$ 18,931</u>	<u>\$ 1,738,527</u>	<u>\$ 1,661,657</u>

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2024
With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>Total 2024</u>	<u>Total 2023</u>
Salaries	\$ 1,105,072	\$ 47,453	\$ 33,790	\$ 1,186,315	\$ 1,285,773
Payroll taxes	82,272	3,531	2,472	88,275	96,380
Health and Dental Insurance	149,655	6,498	6,292	162,445	156,035
Other Employee Benefits	34,756	1,448	-	36,204	32,473
Professional Services	58,220	2,426	-	60,646	81,924
Contract/Grant Services	8,766,008	-	-	8,766,008	8,911,330
Survivor Grants	77,500	-	-	77,500	90,225
Rental Assistance	129,048	-	-	129,048	225,027
Memberships	9,640	402	-	10,042	7,358
Publications	2,252	94	-	2,346	2,055
Advertising/Public Awareness	8,288	387	995	9,670	3,228
Copying	3,964	165	-	4,129	4,181
Office Supplies	30,579	1,412	3,311	35,302	39,155
Postage	2,015	103	459	2,577	3,132
Printing	888	123	2,058	3,069	3,517
File storage management	-	-	-	-	791
Maintenance & Repair	21,802	908	-	22,710	32,743
Rent Expense	102,284	4,262	-	106,546	103,011
Insurance	14,750	615	-	15,365	14,227
Staff Development	45,975	1,916	-	47,891	31,591
Travel	27,548	1,153	116	28,817	33,029
Telephone	58,309	2,430	-	60,739	62,930
Technology	111,460	-	-	111,460	145,069
Miscellaneous Expense	3,480	505	8,645	12,630	28,168
AVAP Member Training/Education	-	-	-	-	8,368
Direct Training	30,439	-	-	30,439	22,340
Community Education	44,306	-	-	44,306	19,352
Depreciation Expense	6,787	283	-	7,070	8,510
Change in Operating Asset/Liability	15,708	654	-	16,362	-
Accounting Fees	15,506	646	-	16,152	15,657
Total Expenses	\$ 10,958,511	\$ 77,414	\$ 58,138	\$ 11,094,063	\$ 11,467,579

Notes to Financial Statements

**New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2024 and 2023
See Independent Auditors' Report**

	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase in Net Assets	\$ 76,870	\$ 120,798
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	7,070	8,510
Net (Gain) Loss on Investments	(57,504)	(39,583)
Net Change in Operating Asset/Liability	16,362	-
(Increase) Decrease in Operating Assets:		
Grants Receivable	166,808	(210,652)
Prepaid Expenses	(210)	(2,217)
Increase (Decrease) in Operating Liabilities:		
Grants and Accounts Payable	(125,498)	327,506
Accrued Expenses	6,711	2,604
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>90,609</u>	<u>206,966</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net (Purchase) Maturity of Certificates of Deposit	(94,454)	(251,294)
NET CASH USED BY INVESTING ACTIVITIES	<u>(94,454)</u>	<u>(251,294)</u>
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net amortization, payments on finance lease	(112)	-
NET CASH USED BY FINANCING ACTIVITIES	<u>(112)</u>	<u>-</u>
 NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,957)	(44,328)
 CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>420,448</u>	<u>464,776</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 416,491</u>	<u>\$ 420,448</u>
 <u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Donated Services	<u>\$ 7,264</u>	<u>\$ 29,648</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 12-member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Eleven of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 98% of its funding from federal and state agencies and less than 2% from private fundraising.

The Vision of the Coalition is:

All New Hampshire communities provide safety for every person.

The Mission of the Coalition is:

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe, just, and equitable communities through advocacy, education, and empowerment of anyone affected by domestic and sexual violence, stalking, child abuse, and human trafficking.

This mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence, stalking, child abuse, and human trafficking;
- Prevent violence and abuse before they occur.

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023**

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

AmeriCorps Victim Assistance Program (AVAP)

The AmeriCorps Victim Assistance Program (AVAP) has been a flagship program of the Coalition since 1994 and a valuable pathway for new advocates to join the New Hampshire victim services community. Throughout its 29 years, the program has provided invaluable service to victims of sexual assault and domestic violence in New Hampshire. AVAP members have assisted over 46,000 victims and survivors, and the program has provided robust training and valuable professional experiences for over 500 members through its focus on victim-centered, trauma-informed advocacy.

Over the past decade, however, membership has steadily declined each year. While members have continued to provide resoundingly positive feedback about their experiences in the program and the meaningful impact it has had on their career development, AVAP has sadly become unsustainable for the Coalition to operate with only a few members. Ahead of the upcoming 2023-24 service year, the Leadership Team here at the Coalition made the difficult decision to discontinue the program.

Sexual Assault Nurse Examiner (SANE) Program

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

Housing and Economic Justice Program

The Coalition's Housing and Economic Justice Program aims to support the 12 member programs with implementation and technical assistance of our HUD-funded Rapid Rehousing program, Housing First Program, and the Allstate Economic Justice and Matched Savings Program. The Housing and Economic Justice Manager (HEJM) helps support advocates on the ground who provide housing and economic justice services to survivors through training, identifying community resources, and supporting best practices in grant administration and management. The HEJM oversees the approval of funding requests and manages the completion of matched savings requests for survivors receiving financial literacy services at our member programs.

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023**

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

The Family Violence Prevention Specialist Program

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

Human Trafficking Program

The Coalition leads and coordinates the NH Human Trafficking Collaborative Task Force and is the primary point of contact for Task Force Members, Crisis Center Advocates, allied professionals, and community members with questions or concerns about trafficking. The Coalition's Program Director and Program Specialist ensure that professionals around the state are connected to one another and able to work collaboratively and are supported with trainings and resources they need to identify human trafficking, provide comprehensive victim services, and prosecute offenders.

Human trafficking impacts people of all backgrounds and has been identified in all of New Hampshire's 10 counties. Traffickers utilize power and control to exploit their victims, and the effects can be highly traumatic and difficult to address, particularly when it isn't always easy for even the victim themselves to identify that what they are experiencing is actually trafficking.

Areas of focus for the Coalition's human trafficking team:

- Provide training and technical assistance to crisis center advocates who provide direct services to trafficking victims
- Sustain and enhance the multidisciplinary Task Force as a platform for both collaboration and communication.
- Provide trainings for professionals and community members
- Facilitate connections between victim services, law enforcement, and other service providers
- Raise community awareness of the dynamics of trafficking
- Advocate for appropriate policy and legislative changes where necessary

Significant Accounting Policies

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023**

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Basis of Presentation

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished.

Basis of Accounting

The financial statements of the Coalition have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Grants Receivable and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributed Services

During the Years Ended June 30, 2024 and 2023, the value of contributed services relating to professional services were \$7,264 and \$29,648, respectively. All contributed services were considered without donor restriction and were valued at fair-market-value.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criteria for recognition as contributed services has not been met.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2024 and 2023 in the amounts of \$78,747 and \$70,695, respectively.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

Property and Equipment

It is the Coalition's policy to capitalize property and equipment over \$2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the Years Ended June 30, 2024 and 2023 was \$7,070 and \$8,510, respectively.

Income taxes

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. The following table provides a reconciliation of cash and cash equivalents reported within the statement of financial position to the sum of the corresponding amounts within the statement of cash flows as of June 30:

	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$397,560	\$347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Total	<u>\$416,491</u>	<u>\$420,448</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Certificates of Deposit

Certificates of deposit are reported on the accompanying statement of financial position. The certificates bear interest ranging from 1.00% to 4.91% as of June 30, 2024. Maturities range from two months to one and a half years.

Segregation of Accounts

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were \$31,467 and \$31,013 at June 30, 2024 and 2023, respectively.

Concentration of Credit Risk

The Coalition maintains cash and CD balances in accounts at three local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2024 and 2023 the Coalition had uninsured cash balances of \$426,576 and \$336,578, respectively.

Advertising Costs

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2024 and 2023 was \$9,670 and \$3,228 respectively.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Financial Instruments

The carrying value of cash and cash equivalents, certificates of deposit, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2024 and 2023, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Subsequent Event

Management has evaluated subsequent events through November 12, 2024, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023**

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Leases

The Coalition recognizes ASU 2016-02, Leases (Topic 842). A lessee is required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily depends on its classification as a finance or operating lease. The ASU requires both types of leases to be recognized on the statement of financial position.

For leases with term of less than twelve months, the Coalition will elect the short-term lease recognition exemption for all applicable classes of underlying assets.

NOTE B – BOARD DESIGNATED NET ASSETS

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

	<u>2024</u>	<u>2023</u>
Fund for Grace	\$ 54,645	\$ 59,932
Operating Reserve	<u>148,665</u>	<u>148,665</u>
	<u>\$ 203,310</u>	<u>\$ 208,597</u>

NOTE C – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2024 and 2023 respectively, the net assets with donor restrictions are available for the following purpose:

	<u>2024</u>	<u>2023</u>
Human Trafficking Services	\$ -	\$ 55,575
Economic Support to Survivors	<u>18,931</u>	<u>17,469</u>
Total	<u>\$ 18,931</u>	<u>\$ 73,044</u>

Net assets in the amount of \$71,013 and \$48,756 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2024 and 2023, respectively.

NOTE D – PENSION PLAN

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the Years Ended June 30, 2024 and 2023 totaled \$34,016 and \$28,343, respectively.

NOTE E – LINE OF CREDIT

The Coalition has a one-year \$150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2025 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 9.00% and 8.75% as of June 30, 2024 and 2023, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2024 and 2023.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE F – FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

	<u>Fair Value</u>	Quoted Prices In Active Markets For Identical Assets (Level 1)
<u>2024</u>		
Investments	\$ 489,681	\$ 489,681
Certificates of Deposit	<u>516,885</u>	<u>516,885</u>
	<u>\$1,006,566</u>	<u>\$1,006,566</u>
<u>2023</u>		
Investments	\$ 432,178	\$ 432,178
Certificates of Deposit	<u>422,430</u>	<u>422,430</u>
	<u>\$ 854,608</u>	<u>\$ 854,608</u>

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

NOTE G – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$ 416,491	\$ 420,448
Certificates of deposit, short-term	310,300	218,264
Grants Receivable, net of Grants Payable	372,432	413,742
Less Amounts: With Donor Imposed Restriction	<u>(18,931)</u>	<u>(73,044)</u>
	<u>\$1,080,292</u>	<u>\$ 979,410</u>

NOTE H – INVESTMENTS

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2024 and 2023 are composed of the following:

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Equity Mutual Funds	\$ 49,289	\$ 76,208	\$ 52,185	\$ 68,789
Mutual Funds	150,081	137,677	138,440	124,569
Money Market	33,750	33,750	33,519	33,519
Exchange traded funds	<u>178,649</u>	<u>242,046</u>	<u>170,824</u>	<u>205,301</u>
Total	<u>\$ 411,769</u>	<u>\$ 489,681</u>	<u>\$ 394,968</u>	<u>\$ 432,178</u>

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023**

NOTE H – INVESTMENTS, (continued)

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Coalition has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

The individual investments contain net assets without donor restrictions. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by “quoted market prices” per unit (share) as of the statement of financial position date. All other investments are stated at cost. Donated investments are recorded at the mean of the high and low price as of the date of receipt. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law.

Spending Policy

Each fiscal year the Coalition is authorized to withdraw up to 5% of the total market value of the total portfolio of the Fund. The amount available to be withdrawn in a fiscal year will be up to 5% of the Fund market value as of the last business day of the fiscal third quarter of the preceding fiscal year. Only with the approval of a majority vote of the Board of Directors, present at a meeting duly called for such purpose, may the Coalition exceed the 5% spending cap.

Investment Return Objectives, Risk Parameters and Strategies

The Coalition Board of Directors is responsible for developing policies that govern investment of the assets of the Coalition. The purpose of the following Investment Policy, which is to be reviewed annually by the Finance Committee of the Coalition are to:

- Establish the investment objectives, policies, guidelines and eligible securities relating to investments owned or controlled by the Coalition through a third-party investment advisor.
- Identify the criteria against which the investment performance of the Coalition’s investments will be measured.
- Communicate the objectives to the Board of Directors, investment managers and funding sources that may have involvement.
- Serve as a review document to guide the ongoing oversight of the management of the Coalition’s investments.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE I – LEASING ACTIVITIES

Operating Lease

The Coalition entered a ten-year lease agreement for office and parking spaces on March 1, 2018 which expires February 28, 2028. The lease agreement includes 4% annual escalations each year on the anniversary of the lease term for office space. Rent for parking has remained fixed although it can be increased no more than 2% each anniversary. Rent expense related to the lease was \$106,546 and \$103,011 for the years ended June 30, 2024 and 2023 respectively.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office and parking assets.

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position
 Operating Lease Right of Use Asset \$ 358,559

Lease Liabilities – Classification in Statement of Financial Position:
 Operating Lease Liability, Current Portion 110,223
 Operating Lease Liability, Long-Term Portion 264,697
 Total \$ 374,920

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 4.67

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025	\$ 110,223
2026	114,047
2027	118,023
2028	<u>80,496</u>
Total payments	422,789
Net present value discount	<u>(47,869)</u>
Present Value of lease liabilities	<u>\$ 374,920</u>

Finance Lease

The Coalition leases office equipment under a finance lease agreement. The lease is for four-years, expiring October 31, 2025. The annual rent expense is \$3,776 per year and is included in office supplies on the statement of activities.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office equipment.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

NOTE I – LEASING ACTIVITIES (Continued)

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position
 Finance Lease Right of Use Asset \$ 4,605

Lease Liabilities – Classification in Statement of Financial Position:
 Finance Lease Liability, Current Portion 3,776
 Finance Lease Liability, Less Current Portion 717
 Total \$ 4,493

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 2.33

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025	\$ 3,776
2026	<u>1,259</u>
Total payments	5,035
Net present value discount	<u>(542)</u>
Present Value of lease liabilities	<u>\$ 4,493</u>

NOTE J – RISKS AND UNCERTAINTIES – COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Hampshire Coalition Against Domestic and Sexual Violence's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2024. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Coalition Against Domestic and Sexual Violence and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Coalition Against Domestic and Sexual Violence's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Coalition Against Domestic and Sexual Violence's compliance based on our audit. Reasonable assurance is a high

level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

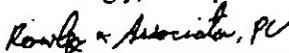
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

**New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2024**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as a major program were:

Victims of Crime Act 16.575
8. The threshold for distinguishing Types A and B Programs was: \$750,000.
9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

**New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development:</u>				
Pass-Through Programs from State of NH Department of HHS:				
Continuum of Care Program	14.267	102-500731	129,705	140,998
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			129,705	140,998
<u>U.S. Department of Justice:</u>				
Direct Program - Violence Against Women Act of 2000	16.556			317,904
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	2022SAS01	531,627	541,602
OVC Human Trafficking	16.320			
VOCA, PMC Subcontracts	16.575	2022VOC03	251,928	251,928
VOCA, PMC Subcontracts	16.575	2022VOC04	2,803,547	3,341,376
Subtotal			3,055,475	3,593,304
VAWA, STOP	16.588	2022VAW16	-	134,035
Total Pass-Through Programs			3,587,102	4,268,941
TOTAL U.S. DEPARTMENT OF JUSTICE			3,587,102	4,586,845
<u>U.S. Department of the Treasury</u>				
Pass-Through Programs from State of NH Department of Justice:				
Coronavirus State and Local Fiscal Recovery Funds - Covid-19	21.027	2023ARPVS19	89,364	89,364
TOTAL U.S. DEPARTMENT OF THE TREASURY			89,364	89,364
<u>U.S. Department of Health and Human Services:</u>				
Direct Program - Family Violence Prevention Services Act	93.591		-	337,021
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591		-	95,383
Subtotal			-	432,404
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	200,009	400,409
Family Violence Prevention Services Act	93.671	155510 B001	1,081,784	1,118,831
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	1,127,900	1,127,900
Subtotal			2,209,684	2,246,731
Total Pass-Through Programs			2,409,693	2,647,140
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			2,409,693	3,079,544
<u>Corporation for National & Community Services:</u>				
Pass-Through from Volunteer NH!				
AmeriCorps Victim Assist Program	94.006		-	25,583
AmeriCorps Victim Assist Program - Covid-19	94.006		-	7,167
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICES			-	32,750
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,215,864	\$ 7,929,501

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024.**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of New Hampshire Coalition Against Domestic and Sexual Violence under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Coalition Against Domestic and Sexual Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Coalition Against Domestic and Sexual Violence.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. Pass-through entity identifying numbers are presented where available.

NOTE C – SUBRECIPIENTS

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing #</u>	<u>Amount Provided</u>
Rapid Re-Housing Program	14.267	\$ 129,705
Sexual Assault Services Program	16.017	531,627
Victims of Crime Act	16.575	3,055,475
Coronavirus Fiscal Recovery	21.027	89,364
Sexual Violence Prevention	93.136	200,009
Family Violence Prevention Services Act	93.671	<u>2,209,684</u>
		<u>\$ 6,215,864</u>

NOTE D – INDIRECT COST RATE

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



Board of Directors Roster
Personal information redacted

Chairperson

Hilary Holmes Rheaume
Associate, Bernstein, Shur, Sawyer &
Nelson, P.A.

Vice Chair

Sarah Gagnon
VP of Clinical Operations, Riverbend
Community Mental Health

Treasurer

John Gasaway
Unemployment Fraud Prosecutor, NH
Dept. of Employment Security

Clerk

Shauna Foster
Executive Director, New Beginnings

Caitlin Garcia

**Manager, A.M. Peisch & Company,
LLP**

Carlos Jauhola-Straight

**Pastor, First Congregational Church of
Pelham**

Deb Haynes-Kenney

Executive Director, Response

Tina Smith

Nurse, Concord Pediatrics

Kim Bock

Adaptable leader of nonprofits experiencing change. Trained advocate who holds strategic plan and board's position while negotiating government contracts and establishing cooperative relationships among non-traditional partners. Over 20 years of financial oversight and development. Strong public speaker and written communicator who delivers presentations to diverse audiences.

Leadership – As an Executive Director, President, and Board Member, have demonstrated results in advocacy, public policy, grant writing, operations and planning, systems selection and implementation, strategic planning, board development, contract compliance, and human resources and personnel oversight.

Public Speaking & Written Communication – Demonstrated skills include: develop and deliver virtual and live presentations; technical, persuasive, promotional writer, grant writer; Subject Matter Expert for media, government agencies, senators; website content management, social media management, compiled and published multiple documents including best practice literature, marketing materials, professional guidance, expert opinions and academic papers.

Finance – Thorough knowledge of nonprofit finances through roles as Treasurer, Financial Chair, Trustee, and Board Member. Proven as an ethical, reliable steward of: government contract compliance, budgeting, IRS 990, financial platform and systems management, financial presentations to Board, fund accounting, securing and managing grants, grant compliance, and local and federal law compliance.

Relevant Experience

ADMINISTRATIVE AND FINANCE DIRECTOR | NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE | 2024 - PRESENT

Direct administrative and financial matters of a nonprofit that oversees 15 federal, state and foundation grants for the benefit of 12 independent nonprofit member organizations. Provides budgetary information for all grant applications, ensures appropriate reporting according to grant requirements, provides TA to member organizations in fiscal management of grant funds. Responsible for financial management, planning, and analysis including budgeting, financial statement preparation and administrative and financial policy development. Supports executive director, board and finance committee with preparation of monthly, quarterly and annual statements. Prepares for and oversees the annual fiscal audit. Oversees 5 administrative employees.

EXECUTIVE DIRECTOR | NEW HAMPSHIRE COALITION OF RECOVERY RESIDENCES | 2020 - 2024

Direct day-to-day business operations of a nonprofit that certifies recovery houses according to a national standard, operates an ombudsman program, advocates at local and federal level and operates a robust housing assistance program. Grew organization from 18 to 100+ certified recovery houses, developed robust nationally recognized best practice programs, 3 full time employees, \$650K budget, 1,000 applications per year in housing assistance. Oversee all aspects of organization including managing staff and officers, leading programs, overseeing finances, developing a grassroots board and being face of organization.

HIGHLIGHTS

Provide expertise in Recovery Housing to state and federal organizations (CDFA, NH HFA, State Fire Marshal, Seacoast Study Group, Homeless Coalitions), Federal Senators and Representatives (Sen Hassan, Sen Shaheen, Rep Kuster), towns across NH.

Developed and testified on legislation affecting recovery housing in NH.

Secured eight new grants in first year from government and private organizations for operations and programs

- Housing Assistance - \$375K to 750 individuals in FY22
- Accepting New Resident Platform - reducing homelessness across NH
- Small Bridge Loan Program - supporting recovery houses through COVID and other emergencies

- Operators and House Leaders Round Tables - average of 35 people attend 2 times per month - model program now being adopted in other states
- Grant writing assistance provided to recovery house organizations securing 14 capital improvement grants for constituents

Collaborate with stakeholders including NHBOA, State Fire Marshal, NHMA, NHLA, NHPA, and St Anselm College Center for Ethics to provide towns with guidance on Federal Fair Housing Laws as they relate to people with disabilities.

Presentations at NHMA Annual Meeting, St Anselm Recovery Housing Conference and more.

Collaboration with HA NH and NH CDFA to design Support Act RHP Grant Program that provides approximately \$5M in grants to encourage recovery housing development across NH

Review, develop, initialize and maintain record keeping online platforms for accounting, business and program records

Chair Advocacy Committee of National Alliance of Recovery Residences

Prepare and participate in Board meetings. Support executive team during Board meetings. Prepare annual report.

Support development of Strategic Plan and developing Fundraising Strategies and Platforms

**FINANCE COMMITTEE MEMBER, PARISH FINANCIAL REVIEWER, TITLE IV ADVOCATE (Volunteer)
| EPISCOPAL DIOCESE OF NH, CONCORD, NH**

Advisory position on the finance committee for the Episcopal Diocese of NH. Traveled to parishes around NH to review financial practices and offer best practice advice and suggestions. As a Title IV Advocate for Northern New England, walked a complainant through the process of filing a complaint against a priest within the diocese, a complex procedure that follows the Canons of the Episcopal Church and is parallel to a legal process with hearings, discovery and corrective actions.

TREASURER (Volunteer) | CHURCH OF OUR SAVIOUR, EPISCOPAL CHURCH, MILFORD, NH

Managed a complex financial system based in fund accounting. Prepared and presented financial reports to the board. Reviewed the history of all restricted funds and educated the board as to restrictions of such funds. Oversaw an \$800K capital campaign. Oversaw all aspects of returning/repurposing restricted funds that could no longer meet restrictions. Prepared budget and presented it to the membership. Advised on proper stewardship of grants, restricted funds and accumulated funds. Transitioned church from a DOS based accounting system to a powerful Windows based system.

PRESIDENT (Volunteer) | Little People's Depot, New Boston, NH

Became president of the local preschool the year public kindergarten was established. Developed new programming to ensure the sustainability of the organization. (The organization is still using the programming and still operating.) Convened monthly board meetings. Assumed treasurer's unexpired 8 month term when treasurer left unexpectedly. Implemented a new and more professional accounting system. Executed all contracts. Interfaced with personnel.

ADDITIONAL EXPERIENCE INCLUDES: Chemistry Lab Instructor, St. Anselm College; academic tutor in US Dept of Education Migrants Program; practicing attorney—corporate, estate planning, probate, and real estate law;

COMMUNITY SERVICE AND INVOLVEMENT

Board of Directors, Maine Grate Co., Inc.

Violinist, New Hampshire Philharmonic Orchestra, Manchester, NH

Trainer and Advocate, Canine Companions for Independence

Education

JD | UNIVERSITY OF MAINE SCHOOL OF LAW

BS CHEMICAL ENGINEERING | WORCESTER POLYTECHNIC INSTITUTE

Joi Smith

SKILLS SUMMARY:

Highly creative and enthusiastic community builder
 Excellent communication and organizational skills
 Aptitude for technology and innovation
 Activist and passionate participant in the arts community

EMPLOYMENT HISTORY:

NH Coalition Against Domestic & Sexual Violence – Program Director Concord, NH

August 2020 – Present

Provide leadership and oversight in the development and administration of member services, training, and technical assistance, statewide programs, and other special projects of the NHCADSV in line with its mission, strategic plan, and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high-level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 12 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in developing state protocols and improving multi-disciplinary response to domestic violence, sexual violence, stalking, and human trafficking.

HAVEN – Manager of Client Services Portsmouth, NH

July 2015 – August 2020

Managed HAVEN's domestic and sexual violence client services program and supervised direct service staff. Served as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Developed, organized, and facilitated in-service and ongoing training programs for all direct service staff, interns, and volunteers. Developed and maintained an ongoing effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts, and child advocacy centers. Engaged and maintained collaborative relationships with victim service community partners at the local and state levels.

Sexual Assault Support Services (SASS)

September 2011 – July 2015

Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)
 Portsmouth, NH

Provided supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments, and peer support groups. Scheduled and coordinated SASS's 24-hour services coverage. Provided supervision to direct service staff and volunteer advocates. Developed and implemented training and programming for trauma-informed sexual assault/abuse support services.

COMMITTEES & TASK FORCES:

NH Attorney General's Task Force on Child Abuse & Neglect	2020 - Present
NH Campus Consortium Against Sexual and Interpersonal Violence	2020 - Present
NH Child Fatality Review Committee	2020 - Present
NH Human Trafficking Collaborative Task Force	2017 - Present
NH Incapacitated & Vulnerable Adult Fatality Review Committee	2020 - Present
NH Lethality Assessment Program (LAP) Steering Committee	2018 - Present
NH Sexual Assault & Sexual Assault Nurse Examiner (SANE) Advisory Board	2017 - Present
NH Task Force on Sexual Misconduct at Institutions of Higher Education	2020 - Present
NH Wellness & Primary Prevention Council	2020-2022
Child Advocacy Center of Rockingham County MDT Advisory Board	2019 - 2020
Strafford County Child Advocacy Center Advisory Board	2017 - 2020
Strafford County Sexual Assault Resource Team (SART)	2016 - 2020
Rockingham County Sexual Assault Resource Team (SART)	2015 - 2020

Joi Smith

OTHER RELATED EXPERIENCE:

Back Alley Productions - Founder/Director/Producer

2008 - Present

A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity, and respect for all involved with each production.

Players' Ring Board of Directors - Board Member/Producer Liaison/Marketing Chair

2013 - 2019

Portsmouth, NH

A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting, and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - Organizer/Producer/Director

2001-2015

Organized, produced, and directed a yearly theatrical event focused on raising awareness and funds to end violence against women. Organized all aspects of these events, from casting and staging, fundraising and securing donations, and creating marketing content for the promotion of the events. Fostered collaboration with local beneficiaries and other community V-Day organizers to cross-promote causes and events and ensure consistent messaging. Completing required reports and reconciled budgets at the end of each event.

ADDITIONAL SKILLS:

Training & Group Facilitation: Experienced in developing and facilitating ongoing required training for staff, and community partner professionals, and developing and facilitating survivor support groups.

Technology: Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp, and Dropbox, as well as Google docs.

Marketing: Additional expertise & aptitude for website design, social media management, and email marketing. Skilled at copywriting, editing, and basic graphic design.

AWARDS & HONORS:

2019 Everyday Hero Award

Granite State Children's Alliance & the Stafford County Child Advocacy Center

2015 Champion for Children

The Child Advocacy Center of Rockingham County

2014 Saving Lives & Creating Futures Award

A Safe Place Portsmouth, NH

Rachel Duffy

Skills

Microsoft Office- Power Point- Excel- Word- Community Outreach- Database Management-Leadership- Crisis Intervention/high pressure environments- Housing Law/Family Law –Empathy –Team Player- -Case Management -Grant Reporting – Federal Grant Applications- Grant Management- Confidential Record Maintenance – Financial Education and Empowerment – National Service Leadership- Support Group Facilitation-

Work Experience

**Housing and Economic Justice Manager
NH Coalition Against Domestic and Sexual Violence
August 2021 to Present**

Direct a HUD funded, Domestic Violence Rapid Re-Housing grant through the NH Bureau of Housing Supports. Facilitate trainings to subrecipient agencies. Offer technical assistance to programs ensuring HUD compliance. Direct monthly housing and shelter meetings for advocates across the state to increase collaboration and effective advocacy throughout the programs. Assist in completing annual grant applications. Track grant expenditures and complete monthly billing. Manage a statewide VOCA funded Housing First Program for the state's crisis centers. Process funding requests Perform annual grant reporting and application. Develop and maintain statewide relationships to support housing advocacy. Direct and administer the Economic Empowerment Program of NH, including managing the Matched Savings Program and training AmeriCorps Members and other advocates on financial empowerment resources. Sat on several housing committees including the Bureau of Housing Supports Executive Committee as the Domestic Violence representative for the state. The Governor's Council on Housing Stability, and the Balance of State Continuum of Care meetings. Support and advocate for housing policy and legislation through providing testimony and support alongside the coalition's public affairs team. Provide supervision to housing interns and fellows.

**AmeriCorps Victim Assistance Program Manager
NH Coalition Against Domestic and Sexual Violence (NHCADSV)
August 2020 to August 2021**

Effectively Managed NHCADSV AmeriCorps Victim Assistance Program (AVAP) by adhering to mandated programmatic regulations including performing background checks on incoming AVAP members, maintain member files, biannual grant progress reports, and ensuring members adhere to service polices. Offered mentorship, training, and guidance to AVAP members throughout the service year. Supported host sites in supervising their AVAP members through training and ongoing communication across the service year. Participated in AmeriCorps days of service events such as MLK day of service. Trained AVAP members in implementing the Allstate Moving Ahead curriculum for survivors of domestic and sexual violence at their host sites. Offered educational and employment guidance for AVAP members exiting the program.

**Transitional Housing Advocate
Bridges Domestic and Sexual Violence Support - Nashua, NH
February 2017 to August 2020**

Manage the cases of up to 10 families. Assist clients in searching for apartments. Negotiate fair rents with landlords. Keep informed on housing laws and legislation. Cultivate strong community relationships to enhance client supports. Provide financial literacy to clients through ongoing budget and savings, and credit awareness seminars. Maintain confidential information. Track statistical data and complete grant

.reports on a semiannual basis. Work with clear judgment in crisis situations and provide emotional counseling. Directly supervised the Housing First Advocate.

Shelter Manager

Bridges Domestic and Sexual Violence Support - Nashua, NH

January 2013 to February 2017

Managed the cases of up to five families in a confidential domestic violence shelter. Provided direct service and crisis counseling to all families. Maintained condition of shelter by keeping track of regular maintenance and coordinating repairs. Lead weekly support groups at shelter. Participated biweekly on the 24-hour crisis line. Maintained confidential documents. Tracked statistical data for quarterly reports.

AmeriCorps Member (court advocate)

Americorps Victim Assistance Program - Concord, NH

August 2012 to January 2013

Assisted survivors of domestic violence in preparing legal documents such as restraining orders, and ex parte custody orders. Advocated for clients during court proceedings. Assisted clients in applying for legal assistance. Participated on biweekly on our 24-hour support line. Become familiar with All State Financial Empowerment Curriculum and provide this training to clients. Attended AmeriCorps trainings and social outreach events.

Education

Associates Degree in Behavioral Science-2019

Granite State College - Concord, NH

Certificate in Human Services-2014

Nashua Community College - Nashua, NH

UNH Supervisors Boot camp -University of New Hampshire-Durham, NH (Completed 7/19/18)

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: New Hampshire Coalition Against Domestic and Sexual Violence

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Kim Bock	Administrative & Finance Director	\$0.00	\$97,430.00
Joi Smith	Program Director	\$0.00	\$72,830.00
Rachel Duffy	Housing and Economic Justice Manager	\$0.00	\$57,750.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

ARC
13A

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177185	Coos and Grafton Counties	\$236,600
		Total:	\$8,600,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

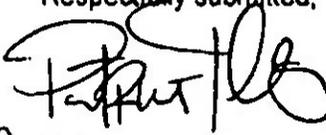
The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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 who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 – Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 – Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 – Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 – Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for
Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for _____

Project Title Emergency Shelter Program

CESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 – Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 – Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-In-Aid for
 Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman:</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	585						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

- | | |
|--------------------------|--|
| <u>Reviewer Name</u> | <u>Title</u> |
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-08)

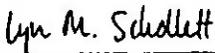
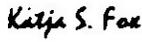
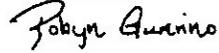
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Coalition Against Domestic and Sexual Violence		1.4 Contractor Address PO Box 353 Concord, NH 03302-0353	
1.5 Contractor Phone Number 603-715-8794	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$1,446,900
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: 3/5/2024		1.12 Name and Title of Contractor Signatory Lyn M. Schollett Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available Statewide.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

LS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

LS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

CS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

MS

3/5/2024

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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; pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

LS

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

^{DS}
LS

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services										
Contractor Name: New Hampshire Coalition Against Domestic and Sexual Violence										
Budget Request for: State Grant-In-Aid Emergency Shelter Program										
Budget Period: 4/1/24 - 6/30/24										
Indirect Cost Rate (If \$0 applicable)										
Line Item	Funded by DHHS - Belknap County	Funded by DHHS - Carroll County	Funded by DHHS - Cheshire County	Funded by DHHS - Coos County	Funded by DHHS - Grafton County	Funded by DHHS - Hillsborough County	Funded by DHHS - Merrimack County	Funded by DHHS - Rockingham County	Funded by DHHS - Strafford County	Funded by DHHS - Sullivan County
1. Salary & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(e) Supplies - Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Subrecipient Contracts	\$25,480	\$25,480	\$18,200	\$12,740	\$49,140	\$58,240	\$36,400	\$18,380	\$18,200	\$29,120
Total Direct Costs	\$25,480	\$25,480	\$18,200	\$12,740	\$49,140	\$58,240	\$36,400	\$18,380	\$18,200	\$29,120
Total Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals	\$25,480	\$25,480	\$18,200	\$12,740	\$49,140	\$58,240	\$36,400	\$18,380	\$18,200	\$29,120
TOTAL										\$289,380

OS
LS

Contractor Initials:

3/5/2024

Date:

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services										
Contractor Name: New Hampshire Coalition Against Domestic and Sexual Violence										
Budget Request for: State Grant-In-Aid Emergency Shelter Program										
Budget Period: 7/1/24 - 6/30/25										
Indirect Cost Rate (if applicable): \$0										
Line Item	Funded by DHHS - Belknap County	Funded by DHHS - Carroll County	Funded by DHHS - Cheshire County	Funded by DHHS - Coos County	Funded by DHHS - Grafton County	Funded by DHHS - Hillsborough County	Funded by DHHS - Merrimack County	Funded by DHHS - Rockingham County	Funded by DHHS - Strafford County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Fringe Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(e) Supplies - Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Subrecipient Contracts	\$101,920	\$101,920	\$72,800	\$50,960	\$198,560	\$232,960	\$145,600	\$65,520	\$72,800	\$116,480
Total Direct Costs	\$101,920	\$101,920	\$72,800	\$50,960	\$198,560	\$232,960	\$145,600	\$65,520	\$72,800	\$116,480
Total Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals	\$101,920	\$101,920	\$72,800	\$50,960	\$198,560	\$232,960	\$145,600	\$65,520	\$72,800	\$116,480
									TOTAL	\$1,167,520

DS
LS

Contractor Initials: LS
Date: 3/5/2024

New Hampshire Department of Health and Human Services

Exhibit D

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 LS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

LS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
LS

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

LS

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials LS

Date 3/5/2024

New Hampshire Department of Health and Human Services
Exhibit D
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

Contractor Initials DS
LS
Date 3/5/2024

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials DS
LS
Date 3/5/2024

New Hampshire Department of Health and Human Services
Exhibit D
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;

Contractor Initials LS

New Hampshire Department of Health and Human Services

Exhibit D

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 E

**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 E

Business Associate Agreement
Page 1 of 5

V 2.0

Contractor Initials

LS

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Business Associate Agreement
Page 2 of 5

Contractor Initials

LS

V 2.0

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

PHI in
LS

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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 ^{used,}

Exhibit E

Contractor Initials LS

Date 3/5/2024



New Hampshire Department of Health and Human
Exhibit E

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 Coalition Against Domestic and Sexual Violen

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Lyn M. Schollett

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Lyn M. Schollett

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

3/5/2024

3/5/2024

Date

Date

Exhibit E

Contractor Initials

DS
LS

Date 3/5/2024

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southwestern Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,011,100
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/21/2025

Date

DocuSigned by:

Katja S. Fox

Name: Katja S. Fox

Title: Director

Southwestern Community Services, Inc.

4/21/2025

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

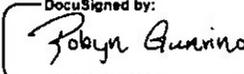
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/25/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Southwestern Community Services, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/25 - 06/30/26 (SFY26)
Indirect Cost Rate (if applicable)	0.15
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$159,924
2. Fringe Benefits	\$98,519
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$2,000
6. Travel	\$1,500
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$91,720
Other (please specify)	\$31,524
Other (please specify)	\$69,000
Other (please specify)	\$20,500
9. Subrecipient Contracts	\$0
Total Direct Costs	\$547,087
Total Indirect Costs	\$71,713
TOTAL	\$618,800

Contractor Initials: DS
BD

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Southwestern Community Services, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period:	07/01/26 - 06/30/27 (SFY27)
Indirect Cost Rate (if applicable):	0.15
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$154,935
2. Fringe Benefits	\$90,519
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,500
6. Travel	\$1,250
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$95,720
Other (please specify)	\$31,524
Other (please specify)	\$75,600
Other (please specify)	\$22,500
9. Subrecipient Contracts	\$74,400
Total Direct Costs	\$547,948
0	\$70,852
0	\$618,800

Contractor Initials: 

Date: 4/21/2025

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 SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65514

Certificate Number: 0006663003



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 9th 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, Kevin Watterson 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 Southwestern Community Services, Inc
(Corporation/LLC Name)

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

VOTED: That Beth Daniels, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southwestern Community Services, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4/1/2025


Signature of Elected Officer
Name: Kevin Watterson
Title: Chairperson



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/06/2025

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 The Hilb Group New England, LLC PO Box 606 Keene NH 03431	CONTACT NAME: Ana O'Donnell, CPIW, CIC PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: aodonnell@hilbgroup.com <table style="width: 100%; border: none;"> <tr> <td style="text-align: center; border: none;">INSURER(S) AFFORDING COVERAGE</td> <td style="text-align: center; border: none;">NAIC #</td> </tr> <tr> <td style="border: none;">INSURER A: Philadelphia Indemnity Insurance Co</td> <td style="border: none;">18058</td> </tr> <tr> <td style="border: none;">INSURER B: Granite State Healthcare & Human Services Trust</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER C:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER D:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER E:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER F:</td> <td style="border: none;"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Co	18058	INSURER B: Granite State Healthcare & Human Services Trust		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Philadelphia Indemnity Insurance Co	18058														
INSURER B: Granite State Healthcare & Human Services Trust															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Southwestern Community Services, Inc. PO Box 603 Keene NH 03431-0603															

COVERAGES **CERTIFICATE NUMBER: 25/26** **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 WVP	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER: _____			PHPK2636316	01/01/2025	01/01/2026	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 \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 PROFESSIONAL LIAB \$ 1M / 2M
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK2636315	01/01/2025	01/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ _____ BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB893672	01/01/2025	01/01/2026	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20232000036	01/01/2025	01/01/2026	<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)

3a state: NH. All officers included. This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies referenced herein.

CERTIFICATE HOLDER State of NH, DHHS 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

Mission Statement

Southwestern Community Services

SCS strives to **empower** low income people and families. With **dignity and respect**, **SCS** will provide direct assistance, reduce stressors and advocate for such persons and families as they lift themselves toward **self-sufficiency**.

In **partnership** and close **collaboration** with local communities, **SCS** will provide **leadership** and **support** to develop resources, programs and services to further aid this population.

Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC.
AND RELATED COMPANIES

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT
AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statements of Functional Expenses	6 - 7
Consolidated Statements of Cash Flows	8 - 9
Notes to Consolidated Financial Statements	10 - 31
Supplementary Information:	
Consolidated Schedules of Functional Revenues and Expenses	32 - 33
Schedule of Expenditures of Federal Awards	34 - 36
Notes to Schedule of Expenditures of Federal Awards	37
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	38 - 39
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	40 - 42
Schedule of Findings and Questioned Costs	43
Summary Schedule of Prior Audit Findings	44

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Southwestern Community Services, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statements of financial position as of May 31, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc. and related companies' 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 Southwestern Community Services, Inc. and related companies' ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 9, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2024, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

*Leanne McDonnell & Roberts
Professional Association*

Wolfeboro, New Hampshire
January 24, 2024

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,237,914	\$ 3,153,976
Accounts receivable, net	2,027,517	1,745,952
Prepaid expenses	157,449	243,990
Total current assets	<u>4,422,880</u>	<u>5,143,918</u>
PROPERTY		
Land and buildings	30,392,465	29,859,136
Vehicles and equipment	647,670	555,554
Furniture and fixtures	983,264	958,072
Total property	<u>32,023,399</u>	<u>31,372,762</u>
Less accumulated depreciation	<u>16,520,026</u>	<u>15,527,483</u>
Property, net	<u>15,503,373</u>	<u>15,845,279</u>
OTHER ASSETS		
Investment in related parties	64,178	94,230
Right of use asset	98,159	
Due from related parties	53,895	47,566
Cash escrow and reserve funds	1,556,493	1,479,277
Security deposits	111,044	111,033
Other assets	384	384
Total other assets	<u>1,884,153</u>	<u>1,732,490</u>
Total assets	<u>\$ 21,810,406</u>	<u>\$ 22,721,687</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 239,270	\$ 208,035
Accrued expenses	158,107	229,110
Accrued payroll and payroll taxes	235,401	353,786
Other current liabilities	166,988	158,972
Refundable advances	1,246,787	1,519,622
Current portion of right of use liability	32,364	-
Current portion of Economic Injury Disaster Loan	3,685	3,585
Current portion of long term debt	183,158	159,974
Total current liabilities	<u>2,265,760</u>	<u>2,633,084</u>
NONCURRENT LIABILITIES		
Long term right of use liability, less current portion shown above	65,795	-
Economic Injury Disaster Loan, less current portion shown above	144,966	146,415
Long term debt, less current portion shown above	11,103,983	11,243,212
Total noncurrent liabilities	<u>11,314,744</u>	<u>11,389,627</u>
Total liabilities	<u>13,580,504</u>	<u>14,022,711</u>
NET ASSETS		
Without donor restrictions	8,106,510	8,564,624
With donor restrictions	123,392	134,352
Total net assets	<u>8,229,902</u>	<u>8,698,976</u>
Total liabilities and net assets	<u>\$ 21,810,406</u>	<u>\$ 22,721,687</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MAY 31, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
REVENUES AND OTHER SUPPORT				
Government contracts	\$ 23,407,391	\$ -	\$ 23,407,391	\$ 24,553,574
Program service fees	2,480,960	-	2,480,960	2,991,407
Rental income	1,873,226	-	1,873,226	1,817,636
Support	591,754	123,392	715,146	669,175
Sponsorship	8,197	-	8,197	28,520
Interest income	18,235	-	18,235	1,099
Forgiveness of debt	166,931	-	166,931	90,609
Miscellaneous	104,742	-	104,742	156,954
In-kind contributions	69,852	-	69,852	89,366
Total revenues and other support	<u>28,721,288</u>	<u>123,392</u>	<u>28,844,680</u>	<u>30,398,340</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>134,352</u>	<u>(134,352)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>28,855,640</u>	<u>(10,960)</u>	<u>28,844,680</u>	<u>30,398,340</u>
EXPENSES				
Program services				
Home energy programs	9,895,617	-	9,895,617	7,051,760
Education and nutrition	3,090,471	-	3,090,471	2,826,493
Homeless programs	9,417,446	-	9,417,446	13,349,415
Housing services	3,113,505	-	3,113,505	3,070,448
Economic development services	731,021	-	731,021	658,791
Other programs	678,220	-	678,220	683,000
Total program services	<u>26,926,280</u>	<u>-</u>	<u>26,926,280</u>	<u>27,639,905</u>
Supporting activities				
Management and general	<u>2,360,358</u>	<u>-</u>	<u>2,360,358</u>	<u>2,031,266</u>
Total expenses	<u>29,286,638</u>	<u>-</u>	<u>29,286,638</u>	<u>29,671,171</u>
CHANGE IN NET ASSETS BEFORE GAIN (LOSS) ON SALE OF PROPERTY	<u>(430,998)</u>	<u>(10,960)</u>	<u>(441,958)</u>	<u>727,169</u>
GAIN (LOSS) ON SALE OF PROPERTY	2,936	-	2,936	(14,836)
LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS	<u>(30,052)</u>	<u>-</u>	<u>(30,052)</u>	<u>(43,771)</u>
CHANGE IN NET ASSETS	<u>(458,114)</u>	<u>(10,960)</u>	<u>(469,074)</u>	<u>668,562</u>
NET ASSETS, BEGINNING OF YEAR	<u>8,564,624</u>	<u>134,352</u>	<u>8,698,976</u>	<u>8,030,414</u>
NET ASSETS, END OF YEAR	<u>\$ 8,106,510</u>	<u>\$ 123,392</u>	<u>\$ 8,229,902</u>	<u>\$ 8,698,976</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2023**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
Payroll	\$ 694,298	\$ 1,847,887	\$ 633,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,596,510	\$ 918,734	\$ 5,515,244
Payroll taxes	57,891	151,663	50,582	49,028	30,751	36,239	376,154	67,510	443,664
Employee benefits	132,486	360,268	144,229	212,389	35,364	128,121	1,012,817	183,746	1,178,563
Retirement	35,253	105,574	38,176	44,702	15,838	26,598	266,141	83,144	348,285
Advertising	3,510	7,035	1,706	3,611	2,333	-	18,195	1,524	19,719
Bank charges	10	-	23	4,175	-	-	4,208	8,243	12,451
Computer cost	22,147	21,189	21,848	28,550	19,001	-	112,533	147,767	260,300
Contractual	751,082	15,648	35,804	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	-	7,700	889,207	148,562	1,036,769
Dues/registration	-	4,480	-	1,080	468	267	6,295	11,110	17,405
Duplicating	1,489	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,755	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,653	172,230
Meeting and conference	13,891	168	896	3,982	4,153	901	23,959	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,164	148,162	36,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,636	-	7,983	-	-	19,351	590	19,941
Office expense	68,290	12,574	31,714	12,403	10,330	1,830	135,141	33,063	168,204
Postage	1,378	226	176	123	484	-	2,387	37,767	40,154
Professional fees	2,825	-	6,559	32,542	-	-	41,928	99,770	141,696
Staff development and training	10,191	1,323	1,065	6,558	1,760	1,228	22,125	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,611	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,962	551	1,653	25,000	83,361	7,639	134,168	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	922,645	15,968	-	1,755,999	160,857	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,928	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	9,895,617	3,090,471	9,417,446	3,113,505	731,021	676,220	26,926,280	2,360,358	29,286,638
Allocation of management and general expenses	887,450	270,911	825,533	272,930	64,081	59,453	2,360,358	(2,360,358)	-
TOTAL FUNCTIONAL EXPENSES	\$ 10,783,067	\$ 3,361,382	\$ 10,242,979	\$ 3,386,435	\$ 795,102	\$ 737,673	\$ 28,286,638	\$ -	\$ 29,286,638

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2022**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
Payroll	\$ 551,449	\$ 1,553,713	\$ 601,489	\$ 672,177	\$ 340,079	\$ 416,924	\$ 4,135,811	\$ 858,748	\$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	88,379	408,501
Employee benefits --	137,544	387,109	140,322	217,637	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,878	32,887	49,044	18,083	18,580	243,710	68,594	310,304
Advertising	1,068	12,573	428	7,537	8,801	-	30,405	5,120	35,525
Bank charges	35	-	663	4,650	-	-	5,348	8,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818	-	52,199	127,747	179,948
Contractual	828,975	15,256	87,421	26,033	-	35,197	982,882	63,330	1,056,212
Depreciation	-	28,438	134,038	674,506	-	3,810	838,790	150,983	989,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,739	15,401
Duplicating	-	8,660	-	-	-	-	8,660	5,603	14,163
Insurance	6,123	18,820	35,676	62,108	19,859	7,313	147,899	45,537	193,236
Interest	-	423	9,536	48,822	-	278	59,059	118,508	177,565
Meeting and conference	-	-	354	3,255	832	2,862	7,303	1,636	8,939
Miscellaneous expense	670	2,917	120	112,217	6,388	5,102	127,414	30,814	158,228
Miscellaneous taxes	-	-	-	129,976	-	-	129,976	150	130,126
Equipment purchases	14,730	3,421	-	5,378	-	519	24,048	720	24,768
Office expense	43,201	8,735	22,754	10,409	3,513	90	88,702	24,071	112,773
Postage	190	383	28	24	171	-	796	33,927	34,723
Professional fees	1,075	-	4,323	26,930	-	220	32,548	85,753	118,301
Staff development and training	1,888	2,687	825	3,095	121	1,665	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	180	408
Telephone	5,147	3,727	21,870	19,709	1,930	1,298	53,481	48,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	78,065	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,218	13,061	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Space costs	21,837	205,132	456,408	886,317	19,742	25	1,589,481	184,162	1,753,623
Direct client assistance	5,338,825	212,848	11,724,070	11,007	37,540	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,368	-	-	-	-	89,368	-	89,368
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	7,051,780	2,828,493	13,349,415	3,070,448	658,791	683,000	27,839,905	2,031,266	29,671,171
Allocation of management and general expenses	518,238	207,720	981,053	225,848	48,415	50,194	2,031,268	(2,031,268)	-
TOTAL FUNCTIONAL EXPENSES	\$ 7,568,998	\$ 3,034,213	\$ 14,330,468	\$ 3,296,094	\$ 707,206	\$ 733,194	\$ 29,671,171	\$ -	\$ 29,671,171

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (469,074)	\$ 668,562
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	1,036,769	989,773
Amortization of deferred financing costs	662	662
Loss (gain) on sale of assets	(2,936)	14,836
Loss on investment in limited partnerships	30,052	43,771
Forgiveness of debt	(166,931)	(90,609)
Decrease (increase) in assets:		
Accounts receivable, net	(281,565)	38,041
Prepaid expenses	86,541	(181,362)
Due from related parties	(6,329)	7,572
Security deposits	(11)	(5,243)
(Decrease) increase in liabilities:		
Accounts payable	31,235	(32,551)
Accrued expenses	(71,003)	59,036
Accrued payroll and payroll taxes	(118,385)	109,783
Other current liabilities	8,016	10,118
Refundable advances	(272,835)	789,667
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(195,794)</u>	<u>2,422,056</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	3,301	3,840
Purchase of property	(467,807)	(831,642)
NET CASH USED IN INVESTING ACTIVITIES	<u>(464,506)</u>	<u>(827,802)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	8,581	-
Repayment of long term debt	(187,127)	(155,683)
NET CASH USED IN FINANCING ACTIVITIES	<u>(178,546)</u>	<u>(155,683)</u>
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	(838,846)	1,438,571
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,633,253</u>	<u>3,194,682</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 3,794,407</u>	<u>\$ 4,633,253</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 171,568</u>	<u>\$ 176,903</u>
CASH AND RESTRICTED CASH:		
Cash and cash equivalents	<u>\$ 2,237,914</u>	<u>\$ 3,153,976</u>
Cash escrow and reserve funds	<u>1,556,493</u>	<u>1,479,277</u>
Total cash and restricted cash	<u>\$ 3,794,407</u>	<u>\$ 4,633,253</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property financed by long term debt	<u>\$ 227,421</u>	<u>\$ 595,015</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022

NOTE 1 **ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

General

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

Principles of Consolidation

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Troy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022

Basis of Accounting

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The consolidated 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: The classes of net assets are determined by the presence 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 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.

As of May 31, 2023 and 2022, the Organization had net assets without donor restrictions and with donor restrictions (See Note 12).

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2022 from which the summarized information was derived.

Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

Concentration of Credit Risk

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Current Vulnerability Due to Certain Concentrations

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2023 and 2022, approximately 81% of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2023 and 2022, respectively. The Organization has no policy for charging interest on overdue accounts.

Refundable Advances

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

In-Kind Donations / Noncash transactions

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The Organization received \$69,852 and \$89,366 in donated services and materials for the years ended May 31, 2023 and 2022, respectively (See Note 15).

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

Property and Depreciation

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. 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:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2023 and 2022 totaled \$1,036,769 and \$989,773, respectively.

Advertising

The Organization expenses advertising costs as incurred.

Income Taxes

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2023 and 2022 tax returns totaling \$1,276,789 and \$1,252,122, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling \$509 and \$513 at May 31, 2023 and 2022, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2023. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling \$89,166 and \$55,129 at May 31, 2023 and 2022, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Tax benefit from loss carryforwards	\$ 286,957	\$ 274,630
Valuation allowance	<u>(286,957)</u>	<u>(274,630)</u>
Deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

Drewsville, Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, and Warwick are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022

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, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

Support and Revenue Recognition

Contracts with Customers

Program service fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled for providing childcare services to its clients.

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation.

Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

Based on the nature of services provided by the Organization and due to the fact that all of the Organization's performance obligations related to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 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.

The transaction price for childcare services is based on standard charges for services provided to clients. Under the terms of the State of New Hampshire Department of Health and Human Services childcare subsidy programs, reimbursement for childcare services provided may differ from established rates. It is the Organization's policy to set its rates to be consistent with current reimbursement rates. Therefore, amounts due do not include significant variable consideration subject to retroactive revenue adjustments due to settlement of reviews and audits.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022

Private Grant Revenue and Contributions (Support)

Private grant contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions.

Government Grants and Support

Grant revenue is derived from various federal grant agreements and various state and private entity passthrough grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use.

The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The indirect cost rate is 12% effective from June 1, 2021 through May 31, 2024.

New Accounting Pronouncement

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. The Organization adopted the provisions of ASU 2020-07 during the year ended May 31, 2023 (See Note 15).

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use asset of \$98,159 and operating lease liability of \$98,159 as of May 31, 2023. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows (See Note 6).

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

NOTE 2. BANK LINE OF CREDIT

The Organization has a \$250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2023 and 2022, the interest rate was 8.25% and 4%, respectively. There was no outstanding balance at May 31, 2023 and 2022.

NOTE 3. LONG TERM DEBT

The long term debt consisted of the following at May 31:

	<u>2023</u>	<u>2022</u>
1% mortgage payable to New Hampshire Housing, in monthly installments for principal and interest of \$891 through August 2032. The note is secured by real estate of the Organization (NHH, 96 Main Street).	\$ 107,975	\$ 117,535
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	23,589	25,589
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until the project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 17 Pearl).	242,708	242,708
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until the project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 41-43 Central).	376,066	376,066

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, the interest rate is 4.94% and monthly installments for principal and interest are \$1,957. The note is secured by real estate of the Organization (People's United Bank, Milestones),	75,268	94,456
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,053,855	2,095,301
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on the contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000
Note payable to a bank in monthly installments for principal and interest of \$2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2023 and 2022. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	348,687	362,931
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	25,000	50,000

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112 Charlestown Road):	15,000	30,000
Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHH, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	281,406	296,217
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. The agreement was amended during the year ended May 31, 2023 to increase the total loan to \$784,021. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (Keene Shelters).	761,210	629,280
5.54% note payable to a finance company in monthly installments for principal and interest of \$543 through August 2022. The note was paid in full during the year ended May 31, 2023. The note was secured by a vehicle (Ally, Econoline Van).	-	1,581

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
2.99% note payable to a bank in monthly installments for principal and interest of \$820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	69,327	76,974
Non-interest bearing note payable to the City of Keene, New Hampshire. The note expired in June 2022 and payment was not necessary unless the Organization defaults on contract. The note was forgiven during the year ended May 31, 2023. The note was secured by real estate of the Organization (City of Keene, 139 Roxbury Street).		77,100
Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of \$240,000 reduced to \$204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	180,000	192,000
3.575% note payable to a finance company in monthly installments for principal and interest of \$650 through September 2026. The note is secured by a vehicle (Leaf, Dodge Ram).	23,914	30,888
3.75% note payable to a finance company in monthly installments for principal and interest of \$530 through November 2026. The note is secured by a vehicle (Leaf, Promaster Van).	20,166	25,960
4.373% note payable to a finance company in monthly installments for principal and interest of \$534 through December 2026. The note is secured by a vehicle (Leaf, Promaster Van).	20,766	26,576
6.04% note payable to a finance company in monthly installments for principal and interest of \$626 through June 2027. The note is secured by a vehicle (Leaf, Promaster Van).	26,649	

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
5.64% note payable to a finance company in monthly installments for principal and interest of \$621 through July 2027. The note is secured by a vehicle (Leaf, Promaster Van).	26,836	-
5.88% note payable to a finance company in monthly installments for principal and interest of \$631 through September 2027. The note is secured by a vehicle (Leaf, Promaster Van).	28,337	-
Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	140,210	140,210
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	93,821	116,841

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	228,934	228,934
Swanzy - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	293,634	286,530
Swanzy - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of \$1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	328,879	341,364
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of \$2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	426,517	431,859
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	229,826	237,173

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of \$370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	36,178	39,850
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHH).	75,836	77,452
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000
Keene Highland - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of \$3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	383,653	409,579
Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	915,000

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036, payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester)	<u>500,000</u>	<u>500,000</u>
Total long term debt before unamortized deferred financing costs	11,303,436	11,420,143
Unamortized deferred financing costs	<u>(16,295)</u>	<u>(16,957)</u>
	11,287,141	11,403,186
Less current portion due within one year	<u>183,158</u>	<u>159,974</u>
	<u>\$ 11,103,983</u>	<u>\$ 11,243,212</u>

The schedule of maturities of long term debt at May 31, 2023 is as follows:

Year Ending	Amount
<u>May 31</u>	
2024	\$ 183,158
2025	190,399
2026	197,955
2027	180,203
2028	146,598
Thereafter	<u>10,405,123</u>
Total	<u>\$ 11,303,436</u>

NOTE 4 ECONOMIC INJURY DISASTER LOAN

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of \$150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for 30 months from the date of the note. Installments, including principal and interest, of \$641 monthly begin in December 2022. The balance of principal and interest will be payable in December 2052. The loan is secured by the Small Business Administration. The balance outstanding on the loan at May 31, 2023 and 2022 is \$148,651 and \$150,000, respectively.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

The scheduled maturities of the EIDL as of May 31, 2023 were as follows:

<u>Year Ending</u>	<u>Amount</u>
<u>May 31</u>	
2024	\$ 3,685
2025	3,788
2026	3,893
2027	4,001
2028	4,113
Thereafter	<u>129,171</u>
Total	<u>\$ 148,651</u>

NOTE 5. FORGIVENESS OF DEBT

During the years ended May 31, 2023 and 2022, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled \$166,931 and \$90,609 for the years ended May 31, 2023 and 2022, respectively.

NOTE 6 OPERATING LEASES

On June 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.80% at June 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2028. Monthly lease payments range from \$470 to \$4,050. Lease expense for the years ended May 31, 2023 and 2022 totaled \$143,725 and \$156,230, respectively.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

The Organization elected to use the risk free rate of 1.80% on all operating leases. The weighted average discount rate is 1.80%, the weighted average remaining lease term for operating lease obligations is 2.66 years:

Future minimum payments as of May 31, 2023 on the above leases are as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2024	\$ 32,364
2025	32,945
2026	23,379
2027	<u>12,427</u>
	101,115
Less imputed interest	<u>2,956</u>
Total	<u>\$ 98,159</u>

NOTE 7 **ACCRUED COMPENSATED BALANCES**

At May 31, 2023 and 2022, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$149,156 and \$143,703, respectively.

NOTE 8 **CONTINGENCIES**

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately \$11,650,000 and \$11,760,000 at May 31, 2023 and 2022, respectively.

Partnership real estate with a cost basis of approximately \$27,360,000 and \$27,348,000 at May 31, 2023 and 2022, respectively, provides collateral on these loans.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

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 costs were found not to have been incurred 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 May 31, 2023 and 2022.

NOTE 9 **RELATED PARTY TRANSACTIONS**

During the years ended May 31, 2023 and 2022, SCS Housing, Inc. managed nine limited partnerships. Management fees charged by SCS Housing, Inc. totaled \$243,847 and \$237,822, for the years ended May 31, 2023 and 2022, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled \$53,895 and \$47,566 at May 31, 2023 and 2022, respectively.

NOTE 10 **EQUITY INVESTMENT**

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	<u>2023</u>	<u>2022</u>
Cityside Housing Associates, LP	\$ (9,522)	\$ (9,516)
Marlborough Homes, LP	(73)	(57)
Payson Village Senior Housing Associates, LP	(12,553)	(12,539)
Railroad Square Senior Housing Associates, LP	(2,643)	(2,436)
Woodcrest Drive Housing Associates, LP	107,416	137,205
Westmill Senior Housing, LP	20	34
Alstead Senior Housing Associates, LP	<u>(18,467)</u>	<u>(18,461)</u>
	<u>\$ 64,178</u>	<u>\$ 94,230</u>

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, and Alstead Senior Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP, and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2023 and 2022.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2023 and 2022.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2023 and 2022, consists of the following:

	<u>2023</u>	<u>2022</u>
Total assets	\$ 49,327	\$ 51,204
Total liabilities	14,694	14,923
Capital/Member's equity	<u>34,632</u>	<u>36,281</u>
	<u>\$ 49,327</u>	<u>\$ 51,204</u>
Income	\$ 3,576	\$ 3,306
Expenses	<u>4,975</u>	<u>4,713</u>
Net loss	<u>\$ (1,399)</u>	<u>\$ (1,407)</u>

NOTE 11 RETIREMENT PLAN

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$349,285 and \$310,304 for the years ended May 31, 2023 and 2022, respectively.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

NOTE 12 RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purposes:

	<u>2023</u>	<u>2022</u>
GAPS/Warm Fund	\$ 116,369	\$ 108,508
Transport	-	20,000
HS Parents Association	<u>7,023</u>	<u>5,844</u>
Total net assets with donor restrictions	<u>\$ 123,392</u>	<u>\$ 134,352</u>

NOTE 13 BOARD DESIGNATED NET ASSETS

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was \$12,951 and \$12,792 designated by the board at May 31, 2023 and 2022, respectively.

NOTE 14 LIQUIDITY AND AVAILABILITY

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 2,237,914	\$ 3,153,976
Accounts receivable, net	2,027,517	1,745,952
Due from related party	53,895	47,566
Cash escrow and reserve funds	<u>1,556,493</u>	<u>1,479,277</u>
Total financial assets	<u>5,875,819</u>	<u>6,426,771</u>
Less amounts not available to be used within one year:		
Due from related party	(53,895)	(47,566)
Reserve funds	<u>(1,556,493)</u>	<u>(1,479,277)</u>
Total amounts not available within one year	<u>(1,610,388)</u>	<u>(1,526,843)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,265,431</u>	<u>\$ 4,899,928</u>

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2023 AND 2022

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately \$2,320,000 and \$2,350,000 at May 31, 2023 and 2022, respectively. The Organization has a \$250,000 line of credit available to meet cash flow needs.

NOTE 15 **IN-KIND CONTRIBUTIONS/SERVICES**

The Organization records the value of in-kind contributions according to the accounting policies described in Note 1.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended May 31, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	<u>\$ 69,852</u>
Total	<u>\$ 69,852</u>

NOTE 16 **RECLASSIFICATION**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 17 **SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 24, 2024, the date the financial statements were available to be issued.

Subsequent to year end, on June 29, 2023, Southwestern Community Services finalized the sale of the property named Drewsville Carriage House Associates Limited Partnership, at 4 Common Road, 27 old Cheshire Turnpike, for gross proceeds of \$450,000.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2023:**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
REVENUES AND OTHER SUPPORT									
Government contracts	\$ 9,381,573	\$ 3,512,407	\$ 9,284,458	\$ 4,217	\$ 509,801	\$ 122,528	\$ 22,815,084	\$ 592,307	\$ 23,407,391
Program service fees	622,718	-	182,240	727,503	-	948,498	2,480,960	-	2,480,960
Rental income	-	-	70,389	1,779,682	-	-	1,850,051	23,176	1,873,226
Support	136,478	44,743	255,918.00	3,500	130,414	143,845	714,884	252	715,146
Sponsorship	-	2,269	-	-	-	5,928	8,197	-	8,197
Interest income	-	837	2,401	4,042	91	2,522	10,824	7,311	18,235
Forgiveness of debt	1,031	-	143,911	23,020	-	-	166,931	-	166,931
Miscellaneous	4,543	3,480	12,123	60,278	-	-	80,422	24,320	104,742
In-kind contributions	-	69,852	-	-	-	-	69,852	-	69,852
Total revenues and other support	\$ 10,146,441	\$ 3,633,588	\$ 9,951,418	\$ 2,902,240	\$ 640,308	\$ 1,223,322	\$ 28,197,315	\$ 647,365	\$ 28,844,680
EXPENSES									
Payroll	\$ 694,298	\$ 1,847,987	\$ 633,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,596,510	\$ 918,734	\$ 5,515,244
Payroll taxes	57,891	151,663	50,582	48,028	30,751	38,239	378,154	67,510	443,664
Employee benefits	132,468	360,268	144,229	212,369	35,384	128,121	1,012,817	163,748	1,176,563
Retirement	35,253	105,574	38,178	44,702	15,838	26,598	268,141	83,144	349,285
Advertising	3,510	7,035	1,706	3,611	2,333	-	18,195	1,524	19,719
Bank charges	10	-	23	4,175	-	-	4,208	8,243	12,451
Computer cost	22,147	21,189	21,648	28,550	18,001	-	112,533	147,767	260,300
Contractual	751,082	15,848	35,604	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,885	159,460	692,182	-	7,700	888,207	148,562	1,036,769
Dues/registration	-	4,480	-	1,080	468	287	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,755	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,653	172,230
Meeting and conference	13,891	156	896	3,982	4,153	901	23,958	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,164	148,162	36,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,636	-	7,983	-	-	19,351	590	19,941
Office expense	66,290	12,574	31,714	12,403	10,330	1,830	135,141	33,083	168,204
Postage	1,378	228	178	123	484	-	2,387	37,767	40,154
Professional fees	2,825	-	6,559	32,542	-	-	41,826	99,770	141,606
Staff development and training	10,191	1,323	1,065	6,558	1,760	1,228	22,125	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,811	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,962	651	1,653	25,000	83,361	7,639	134,166	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	922,645	15,968	-	1,755,999	160,957	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,928	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	9,895,817	3,090,471	9,417,448	3,113,505	731,021	678,220	28,926,280	2,360,358	29,286,638
Allocation of management and general expenses	867,450	270,911	825,533	272,930	64,081	59,453	2,360,358	(2,360,358)	-
TOTAL FUNCTIONAL EXPENSES	\$ 10,763,067	\$ 3,361,382	\$ 10,242,979	\$ 3,386,435	\$ 795,102	\$ 737,673	\$ 29,286,638	\$ -	\$ 29,286,638

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2022**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
REVENUES AND OTHER SUPPORT									
Government contracts	\$ 8,681,796	\$ 3,398,274	\$ 12,926,412	\$ 4,791	\$ 714,196	\$ 225,735	\$ 23,951,204	\$ 602,370	\$ 24,553,574
Program service fee	1,163,537	-	93,555	781,840	-	946,475	2,985,407	8,000	2,991,407
Rental income	-	-	84,048	1,713,405	-	-	1,797,451	20,185	1,817,636
Support	68,298	14,491	254,636	-	191,342	120,408	649,175	20,000	669,175
Sponsorship	-	-	-	-	-	28,520	28,520	-	28,520
Interest income	7	2	153	302	56	54	574	525	1,099
Forgiveness of debt	-	-	67,590	23,019	-	-	90,609	-	90,609
Miscellaneous	10,270	1,033	9,973	86,870	33,651	-	141,797	15,157	156,954
In-kind contributions	-	89,366	-	-	-	-	89,366	-	89,366
Total revenues and other support	\$ 7,923,808	\$ 3,503,166	\$ 13,436,365	\$ 2,610,227	\$ 939,245	\$ 1,321,192	\$ 29,734,103	\$ 664,237	\$ 30,398,340
EXPENSES									
Payroll	\$ 551,449	\$ 1,553,713	\$ 601,469	\$ 672,177	\$ 340,079	\$ 416,924	\$ 4,135,811	\$ 856,748	\$ 4,992,559
Payroll taxes	45,132	127,657	49,849	51,549	30,490	35,545	340,122	68,379	408,501
Employee benefits	137,544	387,109	140,322	217,637	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,676	32,887	49,044	18,083	18,580	243,710	66,584	310,304
Advertising	1,068	12,573	428	7,537	8,601	-	30,405	5,120	35,525
Bank Charges	36	-	663	4,650	-	-	5,348	8,701	15,049
Computer cost	307	15,754	13,319	8,001	14,819	-	52,199	127,747	179,946
Contractual	828,975	15,256	87,421	28,033	-	35,197	992,882	63,330	1,056,212
Depreciation	-	26,438	134,036	674,506	-	3,810	838,790	150,983	989,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,739	15,401
Duplicating	-	8,660	-	-	-	-	8,660	5,503	14,163
Insurance	6,123	16,620	35,676	62,108	19,859	7,313	147,609	45,537	193,236
Interest	-	423	8,536	48,622	-	278	58,059	118,506	177,565
Meeting and conference	-	-	354	3,255	832	2,862	7,303	1,636	8,939
Miscellaneous expense	870	2,917	120	112,217	6,388	5,102	127,414	30,914	158,228
Miscellaneous taxes	-	-	-	129,976	-	-	129,976	150	130,126
Equipment purchases	14,730	3,421	-	5,376	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	88,702	24,071	112,773
Postage	180	383	28	24	171	-	796	33,927	34,723
Professional	1,075	-	4,323	26,830	-	220	32,548	85,753	118,301
Staff development and training	1,668	2,687	625	3,095	121	1,665	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	180	408
Telephone	6,147	3,727	21,670	19,709	1,930	1,296	53,481	46,594	100,075
Travel	4,715	18,659	11,158	14,784	28,330	249	76,095	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,218	13,061	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Space costs	21,837	205,132	456,408	886,317	19,742	25	1,589,481	164,162	1,753,623
Direct client assistance	5,338,625	212,648	11,724,070	11,007	37,540	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,366	-	-	-	-	89,366	-	89,366
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	7,051,780	2,826,493	13,349,415	3,070,446	658,791	683,000	27,639,905	2,031,266	29,671,171
Allocation of management and general expenses	518,238	207,720	981,053	225,648	48,415	50,194	2,031,266	(2,031,266)	-
TOTAL FUNCTIONAL EXPENSES	\$ 7,569,998	\$ 3,034,213	\$ 14,330,468	\$ 3,296,094	\$ 707,206	\$ 733,194	\$ 29,671,171	\$ -	\$ 29,671,171

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2023**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
<u>U.S. Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	010-090-5260000-500589	\$ 369,773
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	119,162
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	\$ 4,416
Commodity Supplemental Food Program (Food Commodities)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	<u>102,824</u> 107,240
Total U.S. Department of Agriculture				<u>\$ 596,175</u>
<u>U.S. Department of Housing and Urban Development</u>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	City of Keene	19-038-CDPF	\$ 544,798
COVID-19 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	City of Claremont	45 Central Street	<u>112,367</u> \$ 657,165
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-102-500731	\$ 240,733
COVID-19 Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-102-500731	<u>37,684</u> 278,417
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	187,971
Shelter Plus Care	14.238	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	305,243
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	220,467
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	85,407
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	<u>132,233</u> 438,107
Total U.S. Department of Housing and Urban Development				<u>\$ 1,868,903</u>
<u>U.S. Department of Transportation Federal Transit Administration (FTA)</u>				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916	\$ 381,464
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2916	<u>92,381</u>
Total U.S. Department of Transportation Federal Transit Administration (FTA)				<u>\$ 473,845</u>

See Notes to Schedule of Expenditures of Federal Awards

SOUTHWESTERN COMMUNITY SERVICES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2023**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	FEDERAL EXPENDITURE
U.S. Department of Treasury					
Emergency Rental Assistance Program	21.023	New Hampshire Housing	ERA1, ERA2	\$ 7,263,277	
Emergency Rental Assistance Program	21.023	New Hampshire Housing	00FRF602PH9529A	<u>130,000</u>	7,393,277
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Housing	Emergency Temporary Housing		<u>62,710</u>
Total U.S. Department of Treasury					\$ 7,455,987
U.S. Department of Energy					
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	02-52-52-520010-33560000-074-500587	\$ 232,735	
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	02-52-52-520010-XXXX0000-074-500587	<u>130,448</u>	\$ 363,181
Total U.S. Department of Energy					\$ 363,181
U.S. Department of Health & Human Services					
Aging Cluster					
Special Programs for the Aging, Title III, Part B:					
Grants for Supportive Services and Senior Centers					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Department of Energy	02-52-52-520010-33540000-074-500587	\$ 811	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	48030315	<u>57,087</u>	\$ 57,898
Grants to States to Support Oral Health Workforce Activities	93.236	State of NH, DHHS, NH Medicaid	1008368		373
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	State of NH, DHHS, Division of Public Health Services	90577150		97,445
Low Income Household Water Assistance Program	93.499	State of NH, Department of Energy	02-52-52-52010-18880000-500587, 02-52-52-52010-24520000-500587		229,492
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Department of Energy	02-052-052-52010-33540000	8,709,925	
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	02-52-52-520010-33540000-074-500587	135,189	
COVID-19 Low Income Home Energy Assistance	93.568	State of NH, Department of Energy	02-052-052-520010-24490000	1,579,232	
ARPA Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	02-052-052-520010-24490000-074-500587	<u>16,383</u>	8,440,709
Community Services Block Grant	93.569	State of NH, DHHS, Div. of Family Assistance, State of NH, DHHS, Division of Economic & Housing Stability	45012170 500731	402,239 <u>114,705</u>	518,944
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance	Unknown		22,652

See Notes to Schedule of Expenditures of Federal Awards

SOUTHWESTERN COMMUNITY SERVICES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2023**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S. Department of Health & Human Services (continued)				
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH011494	\$ 2,424,089
COVID-19 Head Start	93.600	Direct Funding	01CH011494	<u>177,773</u>
Total U.S. Department of Health & Human Services				<u>\$ 11,967,375</u>
U.S. Department of Homeland Security				
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown	<u>\$ 1,548</u>
Total U.S. Department of Homeland Security				<u>\$ 1,548</u>
TOTAL				<u>\$ 22,725,014</u>

See Notes to Schedule of Expenditures of Federal Awards

SOUTHWESTERN COMMUNITY SERVICES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

NOTE 5 SUBRECIPIENTS

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2023.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Southwestern Community Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 24, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Southwestern Community Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southwestern Community Services, Inc.'s consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lone McDermott & Roberts
Professional Association*

Wolfeboro, New Hampshire
January 24, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Southwestern Community Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2023. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southwestern Community Services, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southwestern Community Services, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Southwestern Community Services, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southwestern Community Services, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southwestern Community Services, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southwestern Community Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southwestern Community Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over-Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDermill & Roberts
Professional Association*

Wolfeboro, New Hampshire
January 24, 2024

SOUTHWESTERN COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the consolidated financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. and related companies, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were: U.S. Department of Treasury; Emergency Rental Assistance Program, ALN 21.023; and U.S. Department of Energy; Weatherization Assistance for Low-Income Persons, ALN 81.042.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SOUTHWESTERN COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED MAY 31, 2023

FINDINGS - FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2022-001 - Lack of accurate and timely reconciliations

Condition: There was a delay in accurate account reconciliations at May 31, 2022.

Recommendation: Internal control policies and procedures should be followed throughout the year to ensure accurate and timely reconciliations.

Current Status: The Organization has made improvements to their internal control policies and appears to be following the policies as designed.

Southwestern Community Services Board of Directors 2025

Kevin Watterson, Chairperson

Andy Bohannon

Anne Beattie

David Edkins

Derek Ferland

Dominic Perkins

Heather Cameron

Jay Kahn

Kerry Belknap Morris

Ron Nason

Beth Daniels

Experience

Southwestern Community Services, Inc., Keene, NH

Chief Executive Officer 07/2021 – Present

- Oversight of agency
- Working closely with the Board of Directors
- Supervision of Senior Staff
- Agency compliance

Chief Operating Officer 03/2016 – 07/2021

- Oversight of all general operations of the agency
- Supervision of Program Directors
- Agency-wide initiatives
- Grant compliance

Director of Energy and Employment Programs 10/2008 – 02/2015

- Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs Workplace Success, Work Experience Program, and WIA.

Career Navigator, Families at Work 04/2006 – 10/2008

Second Start, Concord, NH

Career Development Specialist 11/2004 – 03/2006

- Facilitated daily job-readiness classes and skill-building exercises
- Assisted participants with barrier resolution and the job search process
- Maintained participant records and completed reporting requirements
- Received ongoing training in teaching techniques and learning styles

Southwestern Community Services, Inc., Keene, NH

Case Manager, Homeless Services 09/2002 – 10/2003

- Responsible for all daily operations of housing program, rules, and regulations
- Completed weekly and monthly progress reports
- Coordinated house meetings, workshops, case conferences, and life skills classes

Case Manager, Welfare-to-Work 05/2000 – 09/2002

- Provided job placement and retention services for caseload of forty (40) clients
- Gained working knowledge of Department of Health & Human Services, Immigration & Naturalization Services, community agencies, and SCS

Education and Training

Leadership Monadnock	2016
Grant Writing Workshop Cheshire County	05/2012
Nonviolent Crisis Intervention Crisis Prevention Institute, Inc.	2012
Leadership Training Tad Dwyer Consulting	2010-2011
Criticism & Discipline Skills for Managers CareerTrack	11/2007
How to Supervise People CareerTrack	11/2007
Career Development Facilitator Training National Career Development Association <i>120-hour NCDA training</i>	09/2005
Certified Workforce Development Specialist National Association of Workforce Development Professionals	06/2005
Infection Control & Bloodborne Pathogens Home Health Care	01/2003
Bachelor of Arts in Human Services Franklin Pierce College <i>Graduated cum laude</i>	05/2002

Projects/Appointments

Current Board Member, NH Care Collaborative

Current Member, Executive Committee, Leadership Council for Healthy Monadnock

Current Member, Sullivan County Public Health Advisory Council

Created Emerging Leaders Program, SCS

References Available

Margaret Freeman



Experience

2000 – Present
Southwestern Community Services Inc.
Keene, NH

Chief Financial Officer (2014 – present)
Supervising the quality of accounting and financial reporting of SCS; a Community Action Agency. Total funding of \$18 million; federal, state and local funding sources. Primary responsibilities include overseeing the accounting functions, implementation and monitoring of internal controls, reporting financial position to the Board of Directors, preparation of the annual A-133 audit, member of agencies Senior Staff.

Fiscal Director (2000-2014)
Responsible to lead and manage the daily operations of the Fiscal Department of SCS. Primary duties include budget preparation and analysis, financial statement preparation and audit coordination.

1993 –2000
Emile J. Legere Management Corp
Keene, NH

Accountant
Provided bookkeeping for real estate management/development corp. Managed 16 affordable housing properties. Responsible for cash management, general ledger, A/P, A/R, financial statement prep, and audit prep. Leasing Manager of large commercial/retail property responsible for lease management and marketing of over 30 retail spaces.

Education

Leadership New Hampshire, Graduate 2011

Plymouth State University, Plymouth, NH
M.B.A., 1999

Keene State College, Keene, NH
B.S., Management, 1991; concentration Mathematics and Computer Science

CAREER OBJECTIVE:

Highly motivated person seeking challenging position where my experience and education will bring value to your organization.

Qualifications:

- Knowledge of Microsoft Word, Excel, Financial Edge, and PaperSave

EDUCATION:

Bachelors of Science in Business Management

Minor in Economics

Keene State College, Keene, NH (2011)

WORK EXPERIENCE:

Agency Fiscal Director

Southwestern Community Services, Keene, NH (2022-present)

- Maintains database for agency insurance for journal entries and submitting reimbursement
- Oversee cash flow for the agency
- Performs reconciliations of accounts for various federal, state and local programs.
- Prepares actual to budget reports and monitors any variances, interprets/shares financials with necessary governing bodies
- Prepares any required reporting and invoicing on a regular basis.
- Supervise staff
- Work with CFO in preparation of the audit Assists with training and technical assistance support as it is necessary.

Agency Accountant I

Southwestern Community Services, Keene, NH (2020-2022)

- Maintains database for agency insurance for journal entries and submitting reimbursement
- Performs reconciliations of accounts for various federal, state and local programs.
- Prepares actual to budget reports and monitors any variances, interprets/shares financials with necessary governing bodies
- Prepares any required reporting and invoicing on a regular basis.

Account Receivable

Southwestern Community Services, Keene, NH (2019-2020)

- Responsible for maintaining entries into Yardi Genesis 2 regarding tenant receipts via ACH draws, daily intake of money, or HUD payments for Limited Partnership and SCS properties
- Maintains entries into Financial Edge for general ledger and accounts receivable module
- Responsible for online banking activity for SCS and Limited Partnerships
- Responsible for collecting/receiving and depositing all cash receipts for SCS and Limited Partnership
- Work with program directors and vendors for following up and collecting payments
- Maintains database for agency insurance for journal entries and submitting reimbursement

Accounts Payable

Southwestern Community Services, Keene, NH (2016-2019)

- Enter invoices accurately and in a timely manner into Financial Edge for the agency and properties owned as well as Fuel Assistance Program for payment
- Prepare and print checks for the Fuel Assistance Program
- Work with employees to resolve any issues with invoices
- Assist other team members for reimbursement or submitting claims for taxes and insurance
- Retain records for agency owned vehicles for registration/insurance purposes
- Maintain file system for paid/unpaid invoices

Accounts Payable

Hamshaw Lumber, Keene, NH (2011-2016)

- Prep and enter invoices into Eagle Browser for 3 stores
- Select and pay invoices for 2 stores and post payment
- Monthly statement reconciliations for vendors including credit cards
- Work with vendors and staff to research any problems
- Maintain organized filing system for all paid inventory and non-inventory and unpaid invoices
- Assist accounts receivable by helping customer's pay on their account and answer questions

PROFESSIONAL REFERENCES:

- Available upon request

Sharon LaCount McKane

QUALIFICATION HIGHLIGHTS

- 30+ years' experience in Social Services, Human Services, and Administration
 - 10+ years supervising staff, and volunteers
 - Skilled at customer relations and interactions with large staff in diverse programs
-

WORK HISTORY

Southwestern Community Services, Keene, NH 2016 - Present

Administrative and Housing Stabilization Manager

- Supervise HSS Program Staff and Facilities, including approving timecards and PTO
- Review, build and maintain budgets for specific funding sources
- Administer and report EHP for the State of NH
- Manage HSS-GAPS Program
- Responsible for the annual evaluations of HSS Staff
- Coding and approval of HSS Program bills
- Assistance with all hiring, HR and onboarding of new program staff

Southwestern Community Services, Keene, NH 2007 - 2015

Receptionist/Administrative Office Manager/Housing Stabilization Support

- Created Diversion Assessment Tool database and input of completed forms
- Responsible for CSFP distribution, inventory, reports, mailings, organization and communication with volunteers and sites
- Supervised volunteers and seasonal staff
- Assisted Program Directors with completion and mailing of grants
- Supported all HSS staff as requested by the Director

Southwestern Community Services, Keene, NH 1986 - 2006

Receptionist/MIS Support/Web Design

- Operated telephone switchboard to answer, screen, or forward calls, providing information, taking messages, or scheduling appointments
 - Greeted persons entering establishment, determined nature and purpose of visit, and directed or escorted them to specific destinations, resolving complaints as necessary
 - Handled agency postage and fax machines and billing to all programs
 - Responsible for maintaining and designing agency web site, and staff ID badges
 - Provided computer software and hardware support to all staff
-

EDUCATION

Keene High School, Keene, NH

Diploma

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: Southwestern Community Services, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Beth Daniels	CEO	\$0.00	\$142,000.00
Margaret Freeman	CFO	\$0.00	\$120,213.00
Sarah Croteau	Agency Fiscal Director	\$0.00	\$62,400.00
Sharon McKane	HSS Interim Director	\$0.00	\$58,013.00



Lori A. Weaver
Commissioner

Katje S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

ARC
13A

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	168570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

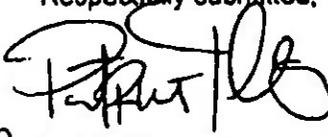
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for 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.

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc .

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS, & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2024-DBH-01-STATE**
 State Grant-In-Aid for
 Project Title **Emergency Shelter Program**

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 – Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 – Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 – Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 – Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman:	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-In-Aid for
 Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

<u>Reviewer Name</u>	<u>Title</u>
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-OBH-01-STATE

State Grant-In-Aid for
 Project Title Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 – Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 – Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				

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

- | | |
|--------------------------|--|
| <u>Reviewer Name</u> | <u>Title</u> |
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 – Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 – Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 – Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 – Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 - Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 - Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						
TOTAL PROPOSED VENDOR COST				<i>Not Applicable - No Cost Proposal for RFA</i>					

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						
TOTAL PROPOSED VENDOR COST				<i>Not Applicable - No Cost Proposal for RFA</i>					

- | Reviewer Name | Title |
|--------------------------|--|
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hamplon</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-09)

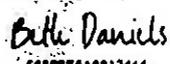
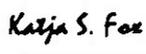
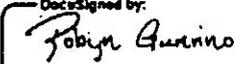
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Southwestern Community Services, Inc.		1.4 Contractor Address 63 Community Way Keene, NH 03431	
1.5 Contractor Phone Number 603-719-4130	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$773,500
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Beth Daniels Chief Executive Offi	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Cheshire and Sullivan Counties.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.

DS
BD

3/4/2024

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.3.4.6. Amenities such as bathrooms.
- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
- 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
- 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
- 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.2. Safe and appropriate diversion;
- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.3. Reviewing for compliance with safety and hazard requirements.
- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

DS ie
BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

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:

- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly

DS
BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

confidential in accordance with the license or any other agreement executed by the Department;

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

- 1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
 - 1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

DB
BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

viewing, handling, hearing, or transmitting Department Data or Confidential Data.

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

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

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

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

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. 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.

BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.
- 1.17.2. Completion of Transition Services
- 1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at ⁰⁵ id

BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

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

BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Appropriate Programs and Services

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

BD

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
- 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
- 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 ex

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: Southwestern Community Services, Inc.		
Budget Request for: State Grant-In-Aid Emergency Shelter Program		
Budget Period: 4/1/24 - 6/30/24		
Indirect Cost Rate (If applicable) 10.97%		
Line Item	Program Cost - Funded by DHHS - Cheshire County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	\$34,321	\$19,630
2. Fringe Benefits	\$17,179	\$9,798
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
	\$0	\$0
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$500	\$250
6. Travel	\$500	\$500
7. Software	\$1,710	\$1,425
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$500	\$500
8. (c) Other - Other (specify below)	\$0	\$0
Shelter Utilities	\$7,200	\$14,035
Telephone	\$1,185	\$660
Space cost	\$1,905	\$3,326
Shelter Rent	\$0	\$10,425
Insurance	\$0	\$1,550
Maintenance operating expenses	\$0	\$10,000
Shelter House Supplies	\$0	\$2,400
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$65,000	\$74,499
Total Indirect Costs	\$7,800	\$7,401
Subtotals	\$72,800	\$81,900
TOTAL		\$154,700

Contractor Initials: 
 Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: Southwestern Community Services, Inc.		
Budget Request for: State Grant-In-Aid Emergency Shelter Program		
Budget Period: 7/1/24 - 6/30/25		
Indirect Cost Rate (If applicable): 11.00%		
Line Item	Program Cost - Funded by DHHS - Cheshire County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	\$145,601	\$84,760
2. Fringe Benefits	\$72,152	\$41,152
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$3,000	\$1,000
6. Travel	\$1,500	\$1,250
7. Software	\$6,840	\$5,700
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$850	\$850
8. (c) Other - Other (specify below)	\$0	\$0
Shelter utilities	\$17,697	\$48,000
Telephone	\$4,740	\$2,640
Specs cost	\$7,620	\$13,304
Shelter Rent	\$0	\$41,700
Insurance/Taxes	\$0	\$14,000
Maintenance operating expenses	\$0	\$35,469
Shelter House Supplies	\$0	\$8,000
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$260,000	\$297,825
Total Indirect Costs	\$31,200	\$29,775
Subtotals	\$291,200	\$327,600
TOTAL		\$618,800

Contractor Initials: OS
BD
Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

Contractor Initials

^{DS}
BD

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

DS
BD

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

03
BD

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials DS
BD

New Hampshire Department of Health and Human Services
Exhibit D
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

Contractor Initials DS
BD

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

DS
BD

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 b

Exhibit E

Business Associate Agreement
Page 1 of 5

V 2.0

Contractor Initials

BD

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

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

(3) Obligations and Activities of Business Associate

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

Exhibit E

Contractor Initials

BD

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Contractor Initials

BD



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials DS
BD

Date 3/4/2024



New Hampshire Department of Health and Human
Exhibit E

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

Southwestern Community Services, Inc.

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Beth Daniels

ED9005B04C63442...

58895E5A8812444...

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Beth Daniels

Name of Authorized Representative

Name of Authorized Representative

Director

Chief Executive Officer

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

Contractor Initials

DS
BD

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Friends Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$662,480
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

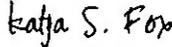
IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/25/2025

Date

DocuSigned by:



Name: Katja S. Fox

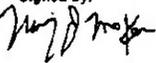
Title: Director

The Friends Program, Inc.

4/24/2025

Date

Signed by:



Name: Nancy J. McKeon

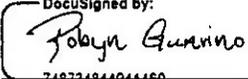
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/30/2025

Date

DocuSigned by:

748734814044460
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Friends Program, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	0.1
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$137,500
2. Fringe Benefits	\$13,750
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$16,000
Other (please specify)	\$18,059
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$185,309
Total Indirect Costs	\$18,531
TOTAL	\$203,840

Contractor Initials: 

Date: 4/24/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Friends Program, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	0.1
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$137,500
2. Fringe Benefits	\$13,750
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$16,000
Other (please specify)	\$18,059
Other (please specify)	\$0
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$185,309
Total Indirect Costs	\$18,531
TOTAL	\$203,840

Contractor Initials: 

Date: 4/24/2025

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 THE FRIENDS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 05, 1976. 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: 60670

Certificate Number: 0006225243



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of May A.D. 2023.

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

David M. Scanlan
Secretary of State

Friends Program

Serving Our Community Since 1975

CERTIFICATE OF AUTHORITY

I, Chris Senko *Christine L. Senko*, hereby certify that:

(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Officer of The Friends Program, Inc.

(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 14, 2023, at which a quorum of the Directors/shareholders were present and voting:

(Date)

VOTED: That Nancy J McKeon, Executive Director (may list more than one person)

(Name and Title of Contract Signatory)

is duly authorized on behalf of The Friends Program, Inc. to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 4/23/25

Christine L. Senko

Signature of Elected Officer

Name: Chris Senko

Title: President



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/08/2024

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 THE ROWLEY AGENCY 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	CONTACT NAME: Sarah Fifield PHONE (A/C, No., Ext.): (603) 224-2562 FAX (A/C, No.): (603) 224-8012 E-MAIL ADDRESS: sfifield@rowleyagency.com																					
INSURED The Friends Program Inc. 130 Pembroke Rd Suite 200-205 Concord NH 03301	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td style="width: 80%;">INSURER A: Hanover Insurance Co.</td> <td></td> <td style="text-align: center;">22292</td> </tr> <tr> <td>INSURER B: Wesco Insurance Company</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: Hanover Insurance Co.		22292	INSURER B: Wesco Insurance Company			INSURER C:			INSURER D:			INSURER E:			INSURER F:		
INSURER(S) AFFORDING COVERAGE		NAIC #																				
INSURER A: Hanover Insurance Co.		22292																				
INSURER B: Wesco Insurance Company																						
INSURER C:																						
INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES **CERTIFICATE NUMBER:** 24/25 Master **REVISION NUMBER:** 1

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS												
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHV8880567	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ \$												
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ZHV8880567	10/01/2024	10/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$												
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UHV8880568	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$												
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	WWC3728734	08/13/2024	08/13/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">PER STATUTE</td> <td style="width: 50%;">OTH-ER</td> <td></td> </tr> <tr> <td colspan="2">E.L. EACH ACCIDENT</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td colspan="2">E.L. DISEASE - EA EMPLOYEE</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td colspan="2">E.L. DISEASE - POLICY LIMIT</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> </table>	PER STATUTE	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
PER STATUTE	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)

Attesting to liability coverages.

CERTIFICATE HOLDER State of NH, DHHS 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
---	--



Organization Mission Statement

The Friends Program, Inc. is a non-profit, social service organization that **builds positive connections and solutions for at-risk youth, families and seniors.**

Financial Statements

THE FRIENDS PROGRAM, INC.

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

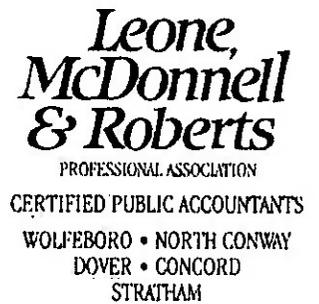
THE FRIENDS PROGRAM, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Financial Statements:	
Statements of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 19



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of The Friends Program, Inc.

Opinion

We have audited the accompanying financial statements of The Friends Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities (with prior year summarized), functional expenses (with prior year summarized), and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Friends Program, Inc. as of September 30, 2022 and 2021, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 The Friends Program, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 The Friends Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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 The Friends Program, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Friends Program, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited The Friends Program, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 20, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leene McDannell & Roberts
Professional Association*

Wolfeboro, New Hampshire
December 9, 2022

THE FRIENDS PROGRAM, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 109,428	\$ 55,142
Other receivables	18,460	85,842
Prepaid expenses	<u>4,092</u>	<u>5,516</u>
Total current assets	<u>131,980</u>	<u>146,500</u>
PROPERTY AND EQUIPMENT		
Land	37,800	37,800
Buildings	237,633	237,633
Building improvements	478,105	478,105
Furniture, fixtures and equipment	96,835	96,835
Construction in process	<u>9,428</u>	<u>6,013</u>
Total property and equipment	859,801	856,386
Less accumulated depreciation	<u>(743,150)</u>	<u>(723,636)</u>
Net property and equipment	<u>116,651</u>	<u>132,750</u>
OTHER ASSETS		
Investments	497,336	623,551
Unemployment savings account	<u>22,433</u>	<u>35,952</u>
Total other assets	<u>519,769</u>	<u>659,503</u>
TOTAL ASSETS	<u>\$ 768,400</u>	<u>\$ 938,753</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 3,420	\$ 8,450
Accrued payroll and related taxes	58,857	46,847
Deferred revenue	-	14,889
Current portion of long-term debt	<u>2,235</u>	<u>2,235</u>
Total current liabilities	64,512	72,421
LONG TERM LIABILITIES		
Long-term debt, less current portion shown above	<u>2,235</u>	<u>4,470</u>
Total liabilities	<u>66,747</u>	<u>76,891</u>
NET ASSETS		
Without donor restrictions		
Without donor restrictions, undesignated	192,738	208,688
Without donor restrictions, board designated	<u>323,611</u>	<u>406,773</u>
Total without donor restrictions	516,349	615,461
With donor restrictions	<u>185,304</u>	<u>246,401</u>
Total net assets	<u>701,653</u>	<u>861,862</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 768,400</u>	<u>\$ 938,753</u>

See Notes to Financial Statements

THE FRIENDS PROGRAM, INC.

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Totals</u>	<u>2021 Totals</u>
CHANGES IN NET ASSETS				
Support and Revenue				
Government grants				
Federal	\$ 509,722	\$ -	\$ 509,722	\$ 869,519
State	88,702	-	88,702	79,090
United Way	45,254	-	45,254	46,872
Town and county income	152,107	-	152,107	106,952
Other grants	36,920	-	36,920	18,250
Contributions	293,227	-	293,227	300,163
Other revenue	15	-	15	1,305
Investment income (loss)	<u>(15,073)</u>	<u>(61,097)</u>	<u>(76,170)</u>	<u>98,962</u>
Total support and revenue	<u>1,110,874</u>	<u>(61,097)</u>	<u>1,049,777</u>	<u>1,521,113</u>
EXPENSES				
Program services				
Youth mentoring	138,359	-	138,359	161,170
Emergency housing	254,242	-	254,242	250,421
Foster grandparents	371,423	-	371,423	474,325
Retired senior volunteers	219,288	-	219,288	181,501
CARES program	<u>46,758</u>	<u>-</u>	<u>46,758</u>	<u>124,442</u>
Total program services	<u>1,030,070</u>	<u>-</u>	<u>1,030,070</u>	<u>1,191,859</u>
Supporting activities				
Administrative	166,634	-	166,634	203,723
Fundraising	<u>15,517</u>	<u>-</u>	<u>15,517</u>	<u>7,352</u>
Total supporting activities	<u>182,151</u>	<u>-</u>	<u>182,151</u>	<u>211,075</u>
Total expenses	<u>1,212,221</u>	<u>-</u>	<u>1,212,221</u>	<u>1,402,934</u>
CHANGE IN NET ASSETS BEFORE FORGIVENESS OF DEBT	<u>(101,347)</u>	<u>(61,097)</u>	<u>(162,444)</u>	<u>118,179</u>
FORGIVENESS OF DEBT	<u>2,235</u>	<u>-</u>	<u>2,235</u>	<u>2,235</u>
CHANGE IN NET ASSETS	(99,112)	(61,097)	(160,209)	120,414
NET ASSETS, BEGINNING OF YEAR	<u>615,461</u>	<u>246,401</u>	<u>861,862</u>	<u>741,448</u>
NET ASSETS, END OF YEAR	<u>\$ 516,349</u>	<u>\$ 185,304</u>	<u>\$ 701,653</u>	<u>\$ 861,862</u>

See Notes to Financial Statements

THE FRIENDS PROGRAM, INC.

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

	Youth <u>Mentoring</u>	Emergency <u>Housing</u>	Foster <u>Grandparents</u>	Retired Senior <u>Volunteers</u>	CARES <u>Program</u>	Program <u>Total</u>	<u>Administration</u>	<u>Fundraising</u>	2022 <u>Totals</u>	2021 <u>Totals</u>
Payroll										
Salaries and wages	\$ 97,831	\$ 183,527	\$ 123,831	\$ 118,829	\$ 22,195	\$ 526,013	\$ 91,493	\$ -	\$ 617,506	\$ 643,149
Payroll taxes	7,736	13,269	9,314	9,248	-	39,587	6,696	-	48,483	48,365
Employee benefits	3,660	5,382	5,840	6,068	-	20,968	4,672	-	25,840	46,186
Other										
Stipends	-	-	141,207	-	-	141,207	-	-	141,207	262,804
Occupancy	7,766	20,830	10,224	10,613	18,216	67,649	10,009	-	77,658	162,059
Supplies	3,814	2,333	3,136	1,843	1,500	12,626	6,175	15,517	34,318	63,322
Professional fees and contracts	814	793	10,365	2,267	-	14,039	6,736	-	20,775	38,571
Repairs and maintenance	2,593	3,193	2,464	2,484	-	10,714	28,901	-	39,615	26,363
Volunteer expenses	110	-	41,739	3,793	4,817	50,459	465	-	50,924	24,601
Insurance	3,960	8,841	3,991	3,991	-	18,813	4,940	-	23,753	21,333
Depreciation	-	19,403	-	-	-	19,403	110	-	19,513	19,825
In-kind expenses	7,830	13,277	7,344	46,397	-	74,848	850	-	75,498	18,478
Telephone	1,473	3,179	1,853	2,397	-	8,902	1,613	-	10,715	10,577
Recognition expenses	-	-	5,476	3,761	-	9,237	244	-	9,481	8,199
Postage and printing	476	43	1,949	770	30	3,268	1,443	-	4,711	5,182
Local transportation	69	-	2,323	6,569	-	8,961	56	-	9,017	3,625
Dues and subscriptions	(13)	-	310	159	-	456	1,175	-	1,631	1,141
Advertising	590	1,903	-	121	-	2,614	-	-	2,614	1,100
Conferences	-	-	-	-	-	-	37	-	37	120
Staff development	-	249	57	-	-	306	575	-	881	59
Other	-	-	-	-	-	-	44	-	44	75
Total expenses before indirect allocation	136,359	254,242	371,423	219,286	48,768	1,030,070	166,634	15,517	1,212,221	1,402,934
Allocation of indirect costs										
Support services	21,081	37,296	74,593	29,188	-	162,158	(162,158)	-	-	-
Total expenses	\$ 159,440	\$ 291,538	\$ 448,016	\$ 248,478	\$ 48,768	\$ 1,192,228	\$ 4,476	\$ 15,517	\$ 1,212,221	\$ 1,402,934

See Notes to Financial Statements

THE FRIENDS PROGRAM, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (160,209)	\$ 120,414
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	19,513	19,625
Net unrealized gain on investments	98,005	(85,334)
Net realized (gain) loss on investments	(15,773)	(9,680)
Forgiveness of debt	(2,235)	(2,235)
(Increase) decrease in assets:		
Other receivables	67,382	(62,903)
Prepaid expenses	1,424	11,402
Unemployment savings account	13,519	4,871
Increase (decrease) in liabilities:		
Accounts payable	(5,030)	6,730
Accrued payroll and related taxes	12,010	(1,005)
Deferred revenue	(14,889)	(8,212)
Paycheck Protection Program Loan	-	(125,000)
	<u>13,717</u>	<u>(131,327)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(6,017)	(46,869)
Investments withdrawn and posted to cash	50,000	42,954
Purchase of property and equipment	<u>(3,414)</u>	<u>(4,954)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>40,569</u>	<u>(8,869)</u>
NET INCREASE (DECREASE) IN CASH	54,286	(140,196)
CASH, BEGINNING OF YEAR	<u>55,142</u>	<u>195,338</u>
CASH, END OF YEAR	<u>\$ 109,428</u>	<u>\$ 55,142</u>

See Notes to Financial Statements

THE FRIENDS PROGRAM, INC.

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

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Friends Program, Inc. (the Organization) is an independent not-for-profit corporation organized in the State of New Hampshire. The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code (Code). In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a)(2) of the Code. The Organization's primary purpose consists of the following program services:

Youth Mentoring – mentor program, matching volunteer mentors with at-risk children and teens.

Emergency Housing – short-term housing for homeless families.

Foster Grandparents – mentor program that places income eligible senior citizen volunteers in schools and child day care centers to work with special and at-risk children.

Retired Senior Volunteers – volunteer program targeting individuals 55 years of age or older who become engaged in a variety of volunteer roles.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred.

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 trustees.

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.

THE FRIENDS PROGRAM, INC.

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

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.

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.

Donated Materials and Services

The Organization recognizes the value of volunteer services and expenses when there is an objective basis available to measure their value, relative to its various activities.

Cash and Cash Equivalents

Cash and cash equivalents include demand deposits, petty cash funds and investments with a maturity of three months or less, and exclude amounts whose use is limited by Board designation. As of September 30, 2022 and 2021, the Organization had no cash equivalents.

Investments

Investments consist of various equities, mutual funds and interest bearing investments and are stated at fair value on the statements of financial position based on quoted market prices. The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the fair value of such investments at any given time.

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 payer, 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. Management has estimated accounts receivable to be fully collectible as of September 30, 2022 and 2021.

Property, Equipment and Depreciation

The Organization capitalizes property and equipment purchased or donated at a value greater than \$1,000. 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:

THE FRIENDS PROGRAM, INC.

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

Buildings	20 years
Building improvements	7 – 20 years
Furniture, fixtures and equipment	5 years

Depreciation expense for the years ended September 30, 2022 and 2021 amounted to \$19,513 and \$19,625, respectively.

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.

The Organization reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends and prospects, as well as the effects of obsolescence, demand, competition and other economic factors.

As of September 30, 2022 and 2021, the Organization found no reason for impairment of any assets.

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 September 30, 2021, from which the summarized information was derived.

Deferred Revenue

The Organization recognizes revenues when earned. Amounts received in advance of the period in which service is rendered are recorded as a liability under "deferred revenue."

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 new 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.

THE FRIENDS PROGRAM, INC.

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

Vacation Pay and Fringe Benefits

Vacation pay is accrued and charged to the appropriate program expense when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of program salaries to total salaries.

Income Taxes

The Organization is exempt from federal 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.

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. The Organization is subject to income tax examinations by the United States Federal or State tax authorities for three years.

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. Occupancy costs have been grouped and allocated to the programs as a line item. 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

Advertising

The Organization expenses advertising costs as incurred.

Other Events

The impact of the novel coronavirus ("COVID-19") and measures to prevent its spread continue to affect the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might impose in respect to the pandemic. The Organization's operations could also be impacted should the disruptions from COVID-19 lead to changes in client behavior. The COVID-19 impact on 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 operations, particularly over the near to medium term.

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021****NOTE 2** **LIQUIDITY AND AVAILABILITY**

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

Financial assets at year-end:	<u>2022</u>	<u>2021</u>
Cash	\$ 109,428	\$ 55,142
Other receivables	18,460	85,842
Investments	497,336	623,551
Unemployment savings account	<u>22,433</u>	<u>35,952</u>
Total financial assets	<u>\$ 647,657</u>	<u>\$ 800,487</u>
Less amounts not available to be used within one year:		
Unemployment savings account	\$ 22,433	\$ 35,952
Net assets with donor restrictions	<u>185,304</u>	<u>246,401</u>
Amounts not available within one year	<u>207,737</u>	<u>282,353</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 439,920</u>	<u>\$ 518,134</u>

It is the Organization's goal to maintain financial assets to meet 90 days of operating expenses, which approximates \$275,000 and \$337,000 respectively, at September 30, 2022 and 2021.

NOTE 3 **OTHER RECEIVABLES**

Other receivables consist of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Town	\$ -	\$ 500
Grants and fundraising	<u>18,460</u>	<u>85,342</u>
Total other receivables	<u>\$ 18,460</u>	<u>\$ 85,842</u>

NOTE 4 **LINE OF CREDIT**

The Organization has available a \$150,000 revolving line of credit with a local bank, due upon demand. The credit line is secured by all assets. Bank advances on the credit line are payable on demand and carry an interest rate at prime (6.25% and 3.25% at September 30, 2022 and 2021, respectively). There was no outstanding balance at September 30, 2022 and 2021.

THE FRIENDS PROGRAM, INC.

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

NOTE 5 ENDOWMENT

The Organization's endowment consists of a gift restricted by a donor for long-term support of the Organization's youth mentoring program, and the accumulated investment returns on this gift. The accumulated investment returns consist of endowment net investment return that has not been appropriated by the Board of Trustees for expenditure to support operating and non-operating activities of the Organization.

Spending Policy and How the Investment Objectives Relate to the Spending Policy

The Organization's policy is to appropriate for distribution each year 0-6% of a 12 quarter moving average of the fund's total market value based upon the finance committee's annual recommendation and approved by the Board of Trustees. Distribution of funds shall not occur until after the fund has accumulated a value of \$100,000. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to grow at an average of 5 percent annually.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or Uniform Prudent Management of Institutional Funds Act (UPMIFA) requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, there were no deficiencies of this nature that are reported in unrestricted net assets as of September 30, 2022 and 2021.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide additional funding to the youth mentoring program while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization 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). The Organization targets a diversified asset allocation that places a weighted ratio on alternative, equity-based and fixed income investments to achieve its long-term return objectives within prudent risk constraints.

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

Endowment net asset composition by type of fund as of September 30, 2022:

	<u>Purpose Restricted</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Donor-restricted endowment funds	\$ <u>17,834</u>	\$ <u>50,947</u>	\$ <u>68,781</u>
Endowment net assets, beginning of year	\$ <u>37,291</u>	\$ <u>50,947</u>	\$ <u>88,238</u>
Investment return:			
Investment income	959	-	959
Net depreciation (realized and unrealized)	<u>(20,416)</u>	<u>-</u>	<u>(20,416)</u>
Total investment return:	<u>(19,457)</u>	<u>-</u>	<u>(19,457)</u>
Endowment net assets, end of year	\$ <u>17,834</u>	\$ <u>50,947</u>	\$ <u>68,781</u>

Endowment net asset composition by type of fund as of September 30, 2021:

	<u>Purpose Restricted</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Donor-restricted endowment funds	\$ <u>37,291</u>	\$ <u>50,947</u>	\$ <u>88,238</u>
Endowment net assets, beginning of year	\$ <u>23,221</u>	\$ <u>50,947</u>	\$ <u>74,168</u>
Investment return:			
Investment income	622	-	622
Net appreciation (realized and unrealized)	<u>13,448</u>	<u>-</u>	<u>13,448</u>
Total investment return:	<u>14,070</u>	<u>-</u>	<u>14,070</u>
Endowment net assets, end of year	\$ <u>37,291</u>	\$ <u>50,947</u>	\$ <u>88,238</u>

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021****NOTE 6 LONG TERM DEBT**

Long term debt consisted of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Interest free note payable to the City of Concord with payments deferred until July 31, 2024 and collateralized by property of the Organization. Each year 5% of the original principal amount is forgiven. If the project does not meet certain covenants during the loan term, the remaining loan balance is payable in full.	\$ 4,470	\$ 6,705
Less current portion due within one year	<u>(2,235)</u>	<u>(2,235)</u>
Total long term debt	<u>\$ 2,235</u>	<u>\$ 4,470</u>

As part of the note payable agreement with the City of Concord, 5% of the original principal balance was reduced without payment in the amount of \$2,235 for the years ended September 30, 2022 and 2021.

The scheduled maturities of long term debt at September 30, 2022 were as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2023	\$ 2,235
2024	<u>2,235</u>
	<u>\$ 4,470</u>

NOTE 7 DEFERRED REVENUE

Deferred revenue consists of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Grants	\$ -	\$ 14,889
Total deferred revenue	<u>\$ -</u>	<u>\$ 14,889</u>

NOTE 8 CONCENTRATION OF RISK

The Organization received approximately 44% and 45% of its total support for the years ended September 30, 2022 and 2021, respectively, from the Corporation for National and Community Service.

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021****NOTE 9** **NET ASSETS**

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

	<u>2022</u>	<u>2021</u>
Special Purpose Restrictions:		
Emergency housing	\$ 134,357	\$ 195,454
Restricted in Perpetuity:		
Youth mentoring	<u>50,947</u>	<u>50,947</u>
Total net assets with donor restrictions	<u>\$ 185,304</u>	<u>\$ 246,401</u>

Net assets without donor restrictions for the years ended September 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Undesignated	\$ 192,738	\$ 208,688
Board designated	<u>323,611</u>	<u>406,773</u>
Total net assets without donor restrictions	<u>\$ 516,349</u>	<u>\$ 615,461</u>

NOTE 10 **LEASE COMMITMENTS**

The Organization has entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases range from five to six years. Rent expense under these agreements aggregated \$38,805 and \$44,923 for the years ended September 30, 2022 and 2021, respectively.

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

<u>Year Ending September 30,</u>	<u>Amount</u>
2023	\$ 36,811
2024	38,068
2025	39,325
2026	<u>20,291</u>
Total	<u>\$ 134,495</u>

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021****NOTE 11 INVESTMENTS**

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of September 30, 2022 and 2021:

	<u>2022</u>		<u>2021</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Investments				
Cash and cash equivalents	\$ 16,976	\$ 16,976	\$ 13,712	\$ 13,713
Alternate Equities	41,601	37,908	41,601	45,426
Fixed income securities	239,117	340,062	251,277	429,464
	<u>111,343</u>	<u>102,390</u>	<u>131,455</u>	<u>134,948</u>
Total	<u>\$ 409,037</u>	<u>\$ 497,336</u>	<u>\$ 438,045</u>	<u>\$ 623,551</u>

Investments in common stock and U.S. government securities are valued at the closing price reported in the active market in which the securities are traded. Management considers all investments to be long term in nature.

Components of investment return:

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 11,353	\$ 9,042
Investment fees	(5,291)	(5,094)
(Loss) gain – unrealized	(98,005)	85,334
Gain – realized	<u>15,773</u>	<u>9,680</u>
Total investment return	<u>\$ (76,170)</u>	<u>\$ 98,962</u>

NOTE 12 FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, 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, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

THE FRIENDS PROGRAM, INC.**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

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 Organization's financial instruments consist of cash, short-term receivables and payables, and deferred revenue. The carrying value for all such instruments, considering the terms, approximates fair value at September 30, 2022 and 2021.

The table below segregates all financial assets and liabilities as of September 30, 2022 and 2021 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

	<u>2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and cash equivalents	\$ 16,976	\$ -	\$ -	\$ 16,976
Alternative Equities	37,908	-	-	37,908
Fixed income securities	340,062	-	-	340,062
	<u>102,390</u>	<u>-</u>	<u>-</u>	<u>102,390</u>
Total investments at fair value	<u>\$ 497,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,336</u>
	<u>2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and cash equivalents	\$ 13,713	\$ -	\$ -	\$ 13,713
Alternative Equities	45,426	-	-	45,426
Fixed income securities	429,464	-	-	429,464
	<u>134,948</u>	<u>-</u>	<u>-</u>	<u>134,948</u>
Total investments at fair value	<u>\$ 623,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 623,551</u>

THE FRIENDS PROGRAM, INC.

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

NOTE 13 PAYCHECK PROTECTION PROGRAM LOAN

During the year ended September 30, 2020, the Organization applied for and was awarded a Paycheck Protection Program loan through the Small Business Administration. Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a two-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to \$125,000. During the year ended September 30, 2021 the Organization received full loan forgiveness and the forgiven amount is reported as income from Government grants – Federal on the accompanying Statement of Activities.

NOTE 14 RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on the previously reported change in total net assets, or total net assets amounts.

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2022, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. The Friends Program, Inc. did not identify any subsequent events that would require disclosure in the financial statements.

The Friends Program, Inc.
Board of Trustees 2025

Chris Senko, President

Jayson Belyea, Vice President

Angela Strozewski, Treasurer

Mark Dartnell

Chris Walsh

Jack Flanders

Julie Bushaw

Hannah McLaughlin

Experienced leader with a demonstrated history of working in the non-profit organization industry. Skilled in Microsoft Word, Time Management, and Case Management

Experience

Director of Emergency Housing/Friends Program (February 2025-Present)

Serves as a member of agency's management team and participates in developing and implanting overall policies, programs, objectives and goals. Responsible for communicating to program staff necessary and appropriate information, Leads the revision of operating policies, procedures, objectives, and goals for each area of responsibility to ensure that they support program policies and objectives. Supervises, coaches, and evaluates Emergency Housing Staff.

Residential Program Manager/independent Services Network (March 2024-February 2025)

Work with individuals with disabilities and their home care providers prepare for state certification, prepare all documentation for state certification, Assist in interviewing and screening potential home care providers, Work with collaborative partners, such as area agencies, Provide on-call coverage on a rotating basis

Wraparound Supervisor/NFI North (July 2022-August 2023)

Supervise Wraparound Coordinators, on-call for supervisees, facilitate huddle meetings, support youth/families in safety/crisis planning on the interim support list, attend management meetings weekly.

Wraparound Care Coordinator (FAST Forward)/NFI North (August 2020-July 2022)

Work with youth who have been diagnosed with a mental disorder and their families through the Wraparound process, adhere to the core components of Wraparound (Family and youth driven, individualized, strengths based), Achieve Wraparound certification in the required 12-18-month timeframe, complete all required documentation, facilitate family and team meetings, regularly update safety/crisis plans

Assistant Director of Residential Services/Alternative House (June 2019-July 2020)

Oversee operations for the emergency domestic violence shelter and the transitional living program, responsible for scheduling and supervising all direct care worker advocates for both programs, hold monthly staff meetings for both programs, on-call 24/7 for call outs and emergencies, oversee case management meeting.

Housing Advocate/Alternative House (January 2019-June 2019)

Work with the guests that reside in the emergency domestic violence shelter and transitional living

programs to secure permanent housing, follow up on job applications, track housing progress, input in Empower database.

Shelter Advocate/Alternative House (November 2017-January 2019)

Conduct intakes, update SafeLink Bed Update, make referrals to appropriate outside resources, participate in Case Management Meetings, work directly with high-risk clients alongside the high-risk advocate, work on transitional plans for clients

Skills

Type 96WPM • Proficient with Workday • Team player • Excellent time management skills • Conflict Management • Public Speaking • Trauma Informed Trained • Address Confidentiality Program Certified

Education

MAY 2013

Bachelor of Science in Criminal Justice/Becker College, Worcester MA 01650

Lisa R. Ogley

Professional Summary

Compassionate and experienced human services professional with a strong background in shelter support, case management, and volunteer leadership. Dedicated to empowering individuals through personalized care, resource coordination, and community-building efforts. Known for calm crisis response, effective collaboration, and fostering inclusive environments.

Professional Experience

Case Manager

Friends Program – Concord, NH | Feb 2025 – Present

- Developed and managed personalized care plans through comprehensive client assessments.
- Facilitated access to healthcare, housing, and social services.
- Maintained accurate documentation in compliance with regulatory standards.
- Provided crisis intervention and coordinated holistic support with multidisciplinary teams.

Shelter Support Staff

Friends Program – Concord, NH | Oct 2021 – Feb 2025

- Delivered direct support and intake services to shelter clients.
- Ensured client safety and comfort while managing conflict and emergencies.
- Supported daily shelter operations and maintained accurate resident documentation.

Assistant Manager

Black Board Bistro – Seal Beach, CA | 1995 – 2001

- Oversaw staff and daily restaurant operations.
- Ensured high standards of customer service and hospitality.

Volunteer Experience

- **Trailblazers Learning Academy – Chichester, NH**
 - *History Teacher (3rd Grade), 2019–2024*
 - *Field Trip Coordinator, 2020–2024*
- **Hooksett Christian Fellowship – Hooksett, NH**
 - *Women's Ministry Leader & Hospitality Team Leader, 2017–Present*
- **Beach Cities Christian Fellowship – Hermosa Beach, CA**
 - *Sunday School Teacher, 2000–2005*

Education

Whittier High School – Whittier, CA
High School Diploma, 1989

Interests

Reading • Outdoor Activities • Family Time

NANCY J. MCKEON

SUMMARY

Effectively manage staff and volunteers. Successful cultivating sponsors, securing, and administering grants. Experienced non-profit and outreach manager. Proven ability to manage complex projects with dispersed teams. Excellent trainer, presenter and facilitator.

EXPERIENCE

FRIENDS PROGRAM – CONCORD, NH

Executive Director, December 2017 – Present

- Responsible for overall operations and management of a human services non-profit with four programs and 24 staff

Director of Senior Programs, January 2016 – December 2017

- Lead two volunteer-driven National Service programs for 625 older adults, providing educational support, supportive services for the elderly and disabled, and capacity building for nonprofits, schools, and public agencies
- Manage team of six program coordinators
- Oversee two federal grants totaling more than \$700,000 in annual funding
- Administered all aspects of 34 separate grants, including application, reporting, and invoicing
- Created a comprehensive outreach plan to build program recognition and awareness in the state
- Facilitated the creation of a community advisory group in support of program success
- Increased volunteer recruitment and engagement across both programs within one year

FIRST – MANCHESTER, NH

Partner Services Team Lead FTC, October 2013 – December 2015

Partner Services Manager FTC, March 2010 – December 2015

- Recruit, train and manage universities, non-profits and science centers to operate volunteer educational outreach program in 30 regions
- Expanded international youth program from 3 countries to 16 countries
- Create strategy for, plan and execute annual volunteer leadership conference
- Lead successful national implementation of new event tier with a budget of \$450,000 to build capacity
- Proactively identify regions in need of special assistance and implement improvement plans to achieve highest level of program execution
- Primary daily contact for senior leadership of sponsoring organization and key foundation relationship
- Drive connections between sponsor organizations and local program operators to maximize employee engagement
- Administer domestic and international grants of up to \$500,000, from proposal development through final reporting

International Program Manager FLL, April 2009 – March 2010

- Ensure consistent program operation in 60 countries globally
- Collaborate with program team at LEGO Education, Denmark, and LEGO Education Territory Managers around the world
- Create content for, plan and execute annual volunteer leadership conferences held in Europe and Asia
- Serve as primary contact at *FIRST* for program operators outside of the US and Canada
- Develop strategy and create content for new international website with small web development team

Partner Services Team Lead FLL, May 2008 – April 2009

- Resolve regional issues elevated from other Partner Services team members
- Supervise day-to-day work of Partner Services team

NANCY J. MCKEON

- Coordinate a cross-functional team to achieve department goals

Partner Services Manager FLL, May 2006 – May 2008

- Cultivate relationships with local tournament organizers and upgrade relationships to full official program operation status
- Create content for, plan and execute annual volunteer leadership conferences held at *FIRST*

Partner Coordinator FLL, October 2004 – May 2006

- Recruit, train and manage program operators in North America
- Serve as primary source of communication between *FIRST* and program operators
- Provide volunteer management support for international championship

NH MARCH OF DIMES – CONCORD, NH

Community Director, January 2004 – October 2004

- Enlist and oversee volunteer committees organizing fundraising events in five cities in Southern New Hampshire
- Cultivate and proactively manage relationships with major corporate fundraising partners of the March of Dimes
- Create and present sponsorship proposals to, and secure sponsorships from, local companies for WalkAmerica walkathon events

THE ENGINEERING CENTER – BOSTON, MA

Administrative Manager, October 2001 – July 2003

- Oversee membership initiative programs for a trade association and a professional society
- Coordinate all phases of event planning, from site inspection and negotiation through invoicing, for more than 70 meetings and seminars annually, representing more than \$200,000 in revenue, and more than 5,000 total attendees
- Represent The Engineering Center for inaugural Massachusetts Construction Career Days Committee, creating a two-day outreach event for 1100 high school students
- Facilitate annual event including luncheon for 500, seminars and a career fair with Engineers Week – Boston Committee

Membership Coordinator, November 1999 – October 2001

EDUCATION AND PROFESSIONAL DEVELOPMENT

TOASTMASTERS INTERNATIONAL

Top of the Town Club President 2014-2015

INTERACTION INSTITUTE FOR SOCIAL CHANGE

Courses in Facilitative Leadership and Essential Facilitation

UNITED STATES CHAMBER OF COMMERCE INSTITUTE FOR ORGANIZATION MANAGEMENT

2000, 2001, 2002

SOUTHERN NEW HAMPSHIRE UNIVERSITY, MANCHESTER, NH 2014 – PRESENT

Currently enrolled in B.S.B.A. Program

COLLEGE OF NEW ROCHELLE, NEW ROCHELLE, NY

Completed 57 credits toward Bachelor of Arts degree in Political Science 1989 – 1991



Lori A. Weaver
Commissioner

Katja S. Fox
Director

ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-in-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

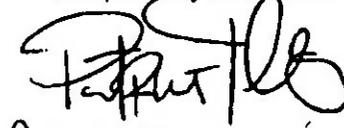
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Weaver". The signature is stylized and cursive.

for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES; DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc .

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

**New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # RFA-2024-DBH-01-STATE
State Grant-in-Aid for
Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 - Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 - Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mgr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for
Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 – Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 – Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

- | | |
|--------------------------|--|
| <u>Reviewer Name</u> | <u>Title</u> |
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for
Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

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

- | Reviewer Name | Title |
|-------------------|-----------------------------------|
| 1 Robert Waters | Shelter Administrator |
| 2 Reuben Hampton | Director, Office of Health Equity |
| 3 Amanda Spreeman | SOR Contracts & Program Mngr. |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for
Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-10)

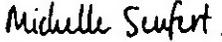
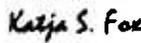
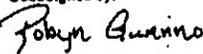
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 The Friends Program, Inc.		1.4 Contractor Address 130 Pembroke Road, Suite 200 Concord, NH 03301	
1.5 Contractor Phone Number 603-228-1193	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$254,800
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: 3/5/2024		1.12 Name and Title of Contractor Signatory Michelle Seufert Director of Operations	
1.13 State Agency Signature DocuSigned by:  Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/7/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:
 - 12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Merrimack County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal/background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and

DS
MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

- 1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

- 1.16.1.1. 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;
- 1.16.1.2. 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;
- 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition of the Services

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

- 1.17.2.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Ag⁰³ nt

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

MS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of-expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

MS

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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 exc

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

^{DS}
MS

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Friends Program, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	10%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$35,600
2. Fringe Benefits	\$4,275
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other- Shelter Operating Expenses	\$1,800
Other- Insurance	\$1,000
Other-Utilities	\$3,600
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$46,275
Total Indirect Costs	\$4,685
TOTAL	\$50,960

Contractor Initials: MS
 Date: 3/5/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Friends Program, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	10%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$142,500
2. Fringe Benefits	\$17,100
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) -Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other - Shelter operating expenses	\$6,540
Other - Insurance	\$4,400
Other - Utilities	\$14,800
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$185,340
Total Indirect Costs	\$18,500
TOTAL	\$203,840.

Contractor Initials: MS

Date: 3/5/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

MS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
MS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials

^{OS}
MS

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

MS

Date 3/5/2024

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials MS

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials

MS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials MS

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials MS

New Hampshire Department of Health and Human Services

Exhibit D

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 E

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 b: + 03-*

Exhibit E

Business Associate Agreement
Page 1 of 5

v 2.0

Contractor Initials

MS

Date 3/5/2024



New Hampshire Department of Health and Human
Exhibit E

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

Exhibit E

Contractor Initials

MS

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Business Associate Agreement

Page 3 of 5

V 2.0

Contractor Initials

MS

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials MS

Date 3/5/2024



New Hampshire Department of Health and Human

Exhibit E

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

The Friends Program

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Michelle Seufert

ED9005B04C83442

2610900047F84FA...

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Michelle Seufert

Name of Authorized Representative

Name of Authorized Representative

Director

Director of Operations

Title of Authorized Representative

Title of Authorized Representative

3/5/2024

3/5/2024

Date

Date

Exhibit E

Contractor Initials

MS

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Front Door Agency, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$1,258,426
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/22/2025
Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

The Front Door Agency, Inc.

4/22/2025
Date

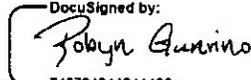
DocuSigned by:
Maryse Wirbal
Name: Maryse Wirbal
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/25/2025

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Front Door Agency, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$170,000
2. Fringe Benefits	\$35,000
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,500
6. Travel	\$1,500
7. Software	\$5,000
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$2,500
8. (c) Other - Other (specify below)	\$34,000
Other (please specify)	\$40,000
Other (please specify)	\$18,000
Other (please specify)	\$10,000
Other (please specify)	\$40,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$357,500
Total Indirect Costs	\$39,663
TOTAL	\$397,163

Contractor Initials: 
 Date: 4/22/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Front Door Agency, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$175,000
2. Fringe Benefits	\$35,000
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,500
6. Travel	\$1,500
7. Software	\$5,500
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$2,500
8. (c) Other - Other (specify below)	\$36,000
Other (please specify)	\$41,500
Other (please specify)	\$19,000
Other (please specify)	\$0
Other (please specify)	\$40,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$357,500
Total Indirect Costs	\$39,663
TOTAL	\$397,163

Contractor Initials: OS
MLW

Date: 4/22/2025

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 THE FRONT DOOR AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 06, 1987. 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: 108359

Certificate Number: 0006194346



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 April A.D. 2023.

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

David M. Scanlan
Secretary of State

.CERTIFICATE OF AUTHORITY

I, Linda LaFleur, 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 Front Door Agency, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 9, 20 24 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maryse Wirbal, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Front Door Agency, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4/22/25

Linda LaFleur
Signature of Elected Officer
Name: Linda LaFleur
Title: Secretary, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/25/2025

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 Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03061	CONTACT NAME: Meaghan Colby	
	PHONE (A/C, No, Ext): 603-689-7241	FAX (A/C, No):
E-MAIL ADDRESS: mcolby@eatonberube.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Insurance Company		23850
INSURED The Front Door Agency Inc 7 Concord Street Nashua NH 03064	INSURER B: Granite State Health Care & Human Services Self In	
	INSURER C: Chubb	10052
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 2094232581

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2679344	5/5/2025	5/5/2026	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 - COMPIOP AGG \$ 3,000,000 \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2679344	5/5/2025	5/5/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB909981	5/5/2025	5/5/2026	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	P02401HCHS2025	1/1/2025	1/1/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Management Liab Claims Made			J06643437	5/5/2025	5/5/2026	D&O \$1,000,000 EPL \$1,000,000 Fiduciary \$1,000,000

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

Workers Compensation Information: No excluded officers; Coverage for NH.
 Retentions on Management Liability: D&O \$2,500; EPL \$5,000; Fiduciary \$500.

CERTIFICATE HOLDER

CANCELLATION 30 days/10 days non-payment

State of New Hampshire
 Department of Health and Human Services
 129 Pleasant Street
 Concord NH 03301

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.



The Front Door Agency, Inc.

Mission Statement

The Front Door Agency's mission is to provide a holistic approach to break the cycle of poverty by assisting individuals and families to stabilize, transform, and become empowered to ultimately achieve sustainable independence. We accomplish this by offering an integrated service delivery approach that fosters education and addresses the obstacles that hinder acquiring and maintaining affordable housing and the attainment of self-sufficiency.

Vision Statement

To ensure all individuals and families in Southern NH experiencing a personal crisis are treated with dignity and respect as we help them stabilize, transform, and become self-sufficient.

Inclusivity Statement

We prioritize understanding the whole person in our engagements with each other and those we serve as we provide the necessary support to enable all individuals to build sustainable independence.

THE FRONT DOOR AGENCY, INC.
FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITORS' REPORT



265 Washington Street, Keene, NH 03431

Phone: 603.352.4500

Fax: 603.352.8558

www.osterwheeler.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Front Door Agency, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Front Door Agency, Inc. (a not-for-profit New Hampshire organization) which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Front Door Agency, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 The Front Door Agency, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Front Door Agency, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are 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 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, 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 The Front Door Agency, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Front Door Agency, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

The financial statements of The Front Door Agency, Inc. for the fiscal year ended June 30, 2021, were audited by another auditor, who expressed an unmodified opinion on those statements on October 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended October 28, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oster & Wheeler, P.C.

Keene, New Hampshire
October 20, 2022

boster@osterwheeler.com

cwheeler@osterwheeler.com

blabarre@osterwheeler.com

THE FRONT DOOR AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021)

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,388,077	\$ 1,368,524
Contributions receivable, net	19,022	57,454
Grants receivable	88,277	127,975
Prepaid expenses	233	537
Other current assets	-	600
Total current assets	<u>1,495,609</u>	<u>1,555,090</u>
PROPERTY AND EQUIPMENT, net:	<u>2,503,780</u>	<u>2,538,407</u>
OTHER ASSETS:		
Investments	1,407,203	1,566,618
Revolving loan and securities receivable, net	138,319	163,685
Noncurrent portion of contributions receivable	-	18,650
Total other assets	<u>1,545,522</u>	<u>1,748,953</u>
Total assets	<u>\$ 5,544,911</u>	<u>\$ 5,842,450</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 29,083	\$ 87,186
Accrued payroll and related liabilities	6,066	8,430
Current portion of long-term debt	5,706	6,207
Security deposits	15,733	15,238
Other current liabilities	10,000	-
Total current liabilities	<u>66,588</u>	<u>117,061</u>
LONG-TERM LIABILITIES:		
Long-term debt, net of current portion	564,577	774,957
Revolving loan and securities payable	<u>175,582</u>	<u>208,316</u>
Total long-term liabilities	<u>740,159</u>	<u>983,273</u>
Total liabilities	<u>806,747</u>	<u>1,100,334</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	3,528,302	3,268,607
Board designated	468,780	647,600
With donor restrictions:		
Temporary donor restrictions	225,209	355,814
Permanent donor restrictions	<u>515,873</u>	<u>470,095</u>
Total net assets	<u>4,738,164</u>	<u>4,742,116</u>
Total liabilities and net assets	<u>\$ 5,544,911</u>	<u>\$ 5,842,450</u>

THE FRONT DOOR AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	2022		2021	
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals
SUPPORT, REVENUE, AND OTHER				
Support:				
Contributions	\$ 338,454	\$ 166,424	\$ 504,878	\$ 603,210
Grant income	935,753	-	935,753	2,090,030
COVID relief	-	-	-	141,102
Debt forgiveness	82,167	-	82,167	84,991
In-kind donations	168,875	-	168,875	122,333
Special events, net	160,603	-	160,603	29,542
Revenue:				
Rental income	166,333	-	166,333	155,229
Other:				
Investment income, net	(245,690)	(6,905)	(252,595)	310,050
Interest income	724	-	724	1,701
Other revenue	13,003	-	13,003	2,819
Support, revenue, and other before reclassifications	1,620,222	159,519	1,779,741	3,541,007
Net assets released from restrictions:	244,346	(244,346)	-	-
Total support, revenue, and other	1,864,568	(84,827)	1,779,741	3,541,007
OPERATING EXPENSES				
Program services:				
Transformational housing	702,993	-	702,993	638,659
Housing stability	573,768	-	573,768	682,397
Other programs	150,089	-	150,089	56,420
Total program services	1,426,850	-	1,426,850	1,377,476
Supporting services:				
Management and general	145,702	-	145,702	122,145
Fundraising and development	211,141	-	211,141	218,231
Total support services	356,843	-	356,843	340,376
Total operating expenses	1,783,693	-	1,783,693	1,717,852
CHANGE IN NET ASSETS	80,875	(84,827)	(3,952)	1,823,155
NET ASSETS, beginning of year	3,916,207	825,909	4,742,116	2,918,961
NET ASSETS, end of year	\$ 3,997,082	\$ 741,082	\$ 4,738,164	\$ 4,742,116

THE FRONT DOOR AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Program Services			Supporting Services		Totals		
	Transformational Housing	Housing Stability	Other Programs	Total	Management and General	Fundraising and Development	2022	2021
OPERATING EXPENSES:								
Personnel expense:								
Salaries and wages	\$ 294,120	\$ 204,090	\$ 38,533	\$ 536,743	\$ 49,498	\$ 136,377	\$ 722,618	\$ 640,916
Employee benefits	28,539	18,700	4,445	51,684	10,329	26,407	88,420	81,738
Payroll taxes	23,477	16,090	2,943	42,510	4,490	10,201	57,201	49,276
Direct assistance:								
Holiday/Santa fund program	-	-	11,679	11,679	-	-	11,679	12,718
Holiday/Santa fund in-kind expenses	-	-	90,800	90,800	-	-	90,800	1,873
Rental assistance	5,736	128,726	-	134,462	-	-	134,462	355,016
Utility assistance	-	37,405	-	37,405	-	-	37,405	13,139
Security deposit assistance	3,990	19,174	-	23,164	-	-	23,164	28,130
Therapy for women and children	68,769	-	-	68,769	-	-	68,769	47,686
Client educational scholarships	10,000	-	-	10,000	-	-	10,000	9,000
Client specific household supplies	2,024	-	-	2,024	-	-	2,024	-
Food, clothing, transportation, childcare	6,310	11,943	-	18,253	-	-	18,253	19,414
Fee for services:								
Accounting	3,500	3,500	-	7,000	3,575	3,500	14,075	15,575
Other professional fees	8,688	6,818	-	15,506	13,074	6,767	35,347	10,347
Advertising and promotion	814	771	21	1,606	639	3,598	5,843	9,315
Bad debts	-	9,008	-	9,008	-	250	9,258	17,602
Depreciation	85,439	40,651	-	126,090	35,529	-	161,619	101,899
In-kind expenses	750	-	-	750	2,412	74,913	78,075	120,460
Information technology	6,164	4,497	-	10,661	3,968	7,179	21,808	23,576
Insurance	14,930	6,890	-	21,820	2,336	-	24,156	22,018
Interest expense	24,495	9,537	-	34,032	-	-	34,032	41,586
Licenses and fees	-	-	-	-	-	-	-	11,981
Miscellaneous	1,171	-	-	1,171	-	4	1,175	4,133
Occupancy	95,170	48,544	100	143,814	7,937	6,912	158,663	169,988
Office expenses	9,335	5,245	1,230	15,810	7,664	7,967	31,441	27,212
Telephone and communications	9,572	2,179	338	12,089	4,251	1,979	18,319	17,248
Total operating expenses	702,993	573,768	150,089	1,426,850	145,702	286,054	1,858,606	1,851,846
Less expenses included on the Statement of Activities:								
Cost of special events	-	-	-	-	-	(74,913)	(74,913)	(133,994)
Total net operating expenses	\$ 702,993	\$ 573,768	\$ 150,089	\$ 1,426,850	\$ 145,702	\$ 211,141	\$ 1,783,693	\$ 1,717,852

THE FRONT DOOR AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ <u>(3,952)</u>	\$ <u>1,823,155</u>
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	161,619	101,899
Bad debt expense	9,258	16,756
Debt forgiveness	(53,984)	(53,984)
Unrealized (gain) loss on investments	336,716	(234,488)
Realized gain on investments	(39,164)	(44,788)
(Increase) decrease in the following assets:		
Contributions receivable	57,082	65,514
Grants receivable	39,698	(63,782)
Prepaid expenses	304	332
Other current assets	600	-
Increase (decrease) in the following liabilities:		
Accounts payable	(58,103)	59,956
Accrued payroll and related liabilities	(2,364)	2,042
Security deposits	495	2,188
Other liabilities	10,000	(12,134)
Total adjustments	<u>462,157</u>	<u>(160,489)</u>
Net cash flows from operating activities	<u>458,205</u>	<u>1,662,666</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of investments	110,041	340,375
Purchase of investments	(257,813)	(305,895)
Purchases of property and equipment	<u>(126,615)</u>	<u>(1,201,415)</u>
Net cash flows from investing activities	<u>(274,387)</u>	<u>(1,166,935)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments of long-term debt	(156,897)	(60,270)
Net change in revolving loan and security receivables	25,366	25,374
Net change in revolving loan and security payables	<u>(32,734)</u>	<u>(9,774)</u>
Net cash flows from financing activities	<u>(164,265)</u>	<u>(44,670)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	19,553	451,061
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,368,524</u>	<u>917,463</u>
CASH AND CASH EQUIVALENTS, end of year	\$ <u>1,388,077</u>	\$ <u>1,368,524</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ <u>5,849</u>	\$ <u>10,579</u>
In-kind donations received	\$ <u>168,875</u>	\$ <u>122,333</u>
Non-cash financing	\$ <u>-</u>	\$ <u>150,000</u>

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies:

The Front Door Agency, Inc., (the Agency) is a New Hampshire non-profit public benefit organization which was incorporated on February 6, 1987. The Agency is unequivocally committed to helping homeless and disadvantaged people in the Greater Nashua community achieve stability, have the opportunity to transform, and ultimately flourish. Since its inception, the Agency has been offering support, fostering education, and providing services to assist individuals and families transition from crisis to self-sufficiency. It believes that dignity, respect and compassion is deserved for all people and that through education, every person can grow and succeed.

The Agency's core programs were collaboratively developed to provide a comprehensive approach that addresses the root causes of homelessness and poverty. These programs include:

Transformational Housing

Provides long-term transitional housing to homeless single mothers and their children. With a program design of "self-help", mothers must be motivated to create change. The program is not an emergency shelter but serves as a comprehensive long-term "next step" on the road to self-sufficiency as it is the program's primary goal to reduce barriers to higher education in order to increase every client's employability and income, so mothers are empowered to regain their confidence and achieve independence.

The Transformational Housing Program enables clients to remove personal barriers so they can successfully access college degree, credentialing, apprenticeship, or job-skills training programs. The program has had a great success of women graduating with degrees in areas such as accounting, paralegal, marketing, nursing, and social work. Others have earned job skills in areas of LNA, welding, CDL driving, and culinary arts.

Housing Stability

Helps all individuals and families currently experiencing homelessness or on the verge of homelessness by providing prevention and intervention assistance with rent and utilities. Through its security deposit program, it helps families obtain housing with a no-interest or fee security deposit eliminating the barrier to entry. Others who may face a temporary crisis such as an illness or job reduction or loss of a spouse can receive short-term rental assistance to help them avoid homelessness as they regain self-sufficiency. The Agency also offers short-term rental subsidies that gradually reduce over a few months to help families with very low income, and offers 8 units of affordable housing for those that meet HUD income guidelines. All families receive extensive case management and budgeting assistance.

Financial Literacy

A series of workshops that is offered to the general public and program participants. Personal credit reports and budgets are examined, and facilitators provide direction and education on basic banking opportunities, ways to save, and how to reduce costs.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Holiday Santa

Each year the Agency helps over 500 children during the holidays with gifts and clothing.

Basis of reporting – The Agency presents its financial statements in accordance with *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 Not-For-Profit Entities*. The accompanying financial statements have been prepared on the accrual basis of accounting. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at fair market value on the date of the donation. Income earned on net assets, including net realized appreciation on investments, is reflected as a change in net assets without donor restrictions or net assets with donor restrictions in accordance with donor stipulations.

Amounts related to the Agency's financial position and activities are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time or purpose restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished. When a donor restriction expires the net assets are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Agency to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board-approved spending policy. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restrictions. The Agency follows a similar policy for investment return on these funds.

Basis of accounting - Revenues and expenses are reported on the accrual basis of accounting. Under this basis, revenues, other than contributions, are reported when earned and expenses are reported when incurred without regard to the date of receipt or payment of cash. Contributions are recognized as revenue when they are received or unconditionally pledged.

Cash and cash equivalents – For purposes of the Statement of Cash Flows, the Agency considers all liquid investments with a maturity of three months or less to be cash equivalents.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Contributions receivable – Unconditional contributions that are expected to be collected within one year are recorded at net realized value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of discounts is included in contribution revenue in the Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At June 30, 2022 and 2021, the allowance for doubtful accounts was \$4,733.

Grants receivable – Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursement contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary at June 30, 2022 and 2021.

Investments – The Agency carries investments in marketable securities with readily determinable fair values at the fair market value in the accompanying Statement of Financial Position. Investment income is presented net of investment expense, and unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and equipment – All acquisitions of property and equipment purchased in excess of \$2,500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Agency charges to expense annual amounts of depreciation which allocate the cost of operating property and equipment over their estimated useful lives. The Agency uses the straight-line method for computing depreciation. The ranges of estimated useful lives used are:

	<u>Years</u>
Buildings and improvements	5 - 27.5
Leasehold improvements	2 - 10
Furniture	7
Equipment	5

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 depreciation allowances, and any gain or loss is recognized. No impairment loss has been noted during the year.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Contributions and grant income – Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present: (1) An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized (2) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met. Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability. Grant awards that are exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. There were no grants or awards that were considered exchange transactions during the years ended June 30, 2022 and 2021.

Donated assets – Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair values at the date of donation. There were no amounts reflected in the financial statements for donated assets for the years ended June 30, 2022 and 2021.

Donated materials – Donated materials greater than \$500 are recorded as contributions at their estimated fair values at the date of donation. Donated materials for the years ended June 30, 2022 and 2021 totaled \$168,375 and \$118,833, respectively.

Donated services – The Agency pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Agency with specific programs, solicitations and various committee assignments. Contributions of services are recognized when they are received if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Donated services for the years ended June 30, 2022 and 2021 totaled \$500 and \$3,500, respectively.

Income taxes – The Agency qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Agency has evaluated its significant tax positions, including their tax-exempt status, and determined that they do not need to recognize a liability for any uncertain tax positions for interest, penalties or potential taxes. Accordingly, no provision for income taxes is required. The Agency's annual federal return filings (Form 990) and state filings (Form NHCT-12) remain subject to examination by major tax jurisdictions for the standard three-year statute of limitations.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Functional allocation of expense - The costs of providing the various program and supporting services have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Expenses are charged to programs and supporting services on the basis of periodic expense reviews and management estimates. Expenses directly attributable to a specific functional area of the Agency are reported as expenses of those functional areas. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

Advertising costs – Advertising costs are expensed as incurred and are reported on the Statement of Activities and the Statement of Functional Expenses.

Use of estimates – The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

Comparative financial information – The financial statements include certain prior period summarized comparative information. 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 Agency's financial statements for the year ended June 30, 2021, from which it was derived.

Financial instruments and credit risk – Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts and contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, governmental agencies, and entities supportive of the Agency's mission. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that its investment policies and guidelines are prudent for the long-term welfare of the Agency.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Accounting pronouncements adopted – In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted this guidance as of July 1, 2021, as required by the standard. The Agency applied Topic 958 on a retrospective basis. The Statement of Activities and Statement of Functional Expenses for 2021 has been restated to show contributed nonfinancial assets and the related expense account on a separate line item.

Accounting pronouncements to be adopted in future periods – In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. ASU 2016-02 establishes a comprehensive new lease accounting model. The new standard clarifies the definitions of a lease, requires a dual approach to lease classification similar to current lease classifications, and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease term of more than twelve months. In June 2020, the FASB issued ASU 2020-05 which provided nonpublic companies with a one-year deferral of the effective date of ASC 842. The Agency has elected to adopt this deferral and ASU 2016-02 is effective for the Agency's year ending June 30, 2023. The new standard originally required a modified retrospective transition for capital or operating leases existing at or entered into after the beginning of the earliest comparative period presented in the financial statements, but it does not require transition accounting for leases that expire prior to the date of the initial application. In July 2018, the FASB issued ASU No. 2018-11 *Leases (Topic 842)* which provided another transition method in addition to the existing transition method by allowing entities to initially apply the new leases standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. The Agency has not yet determined the effects, if any, that the adoptions of ASU 2016-02 and ASU 2018-11 may have on its financial position, results of operations, cash flows, or disclosures.

In June 2016, the FASB issued ASU No. 2016-13, *Measurement of Credit Losses on Financial Instruments (Topic 326)*. ASU 2016-13 requires a financial asset measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. ASU 2016-13 will be effective for the Agency's year ending June 30, 2024. The Agency has not yet determined the effects, if any, that the adoption of ASU 2016-13 may have on its financial position, results of operations, cash flows, or disclosures.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

2. Liquidity:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, comprise the following:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and cash equivalents	\$ 1,388,077	\$ 1,368,524
Contributions receivable	19,022	76,104
Grants receivable	88,277	127,975
Investments	<u>1,407,203</u>	<u>1,566,618</u>
Total financial assets available within one year	2,902,579	3,139,221
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions	(741,082)	(825,909)
Amounts unavailable to management without board of director approval:		
Board designated for operational support	<u>(468,780)</u>	<u>(647,600)</u>
	<u>\$ 1,692,717</u>	<u>\$ 1,665,712</u>

The Agency maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Agency has a committed line of credit of \$100,000, which it could draw upon (Note 8). Additionally, the Agency has Board Designated net assets without donor restriction that, while the Agency does not intend to spend for these purposes other than those identified, could be available for current operations if necessary.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

3. Contributions receivable:

The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts and approximates fair value. Unconditional contributions receivable consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Contributions receivable	\$ 23,755	\$ 80,837
Less: allowance for doubtful accounts	<u>4,733</u>	<u>4,733</u>
Net contributions receivable	\$ <u>19,022</u>	\$ <u>76,104</u>

The contributions receivable are due as follows:

Less than one year	\$ 23,755	\$ 62,187
In one to five years	<u>-</u>	<u>18,650</u>
Total contributions receivable	\$ <u>23,755</u>	\$ <u>80,837</u>

No discount was applied to contributions receivable at June 30, 2022 and 2021 since it was determined to be immaterial.

4. Property and equipment:

The following is a summary of property and equipment as of June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 247,100	\$ 247,100
Building and improvements	3,243,931	3,119,516
Leasehold improvements	273,229	271,028
Equipment and furniture	<u>18,155</u>	<u>18,155</u>
	3,782,415	3,655,799
Less: accumulated depreciation	<u>1,278,635</u>	<u>1,117,392</u>
Net property and equipment	\$ <u>2,503,780</u>	\$ <u>2,538,407</u>

Depreciation expense totaled \$161,619 and \$101,899 for the years ended June 30, 2022 and 2021, respectively.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

5. Fair value measurement:

FASB ASC 820 establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Agency has the ability to access.

Level 2 - Inputs to the valuation methodology include: quoted prices of similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for that asset or liability, inputs that are derived principally from or corroborated for the asset or liability, or if the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Agency believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth the fair market hierarchy of the Agency's financial assets as of June 30:

	<u>2022</u>	<u>2021</u>
Money market funds	\$ 895	\$ 895
Domestic equity funds	453,143	573,291
International equity funds	272,782	496,779
Taxable fixed income funds	599,875	415,153
Certificates of deposit	<u>80,508</u>	<u>80,500</u>
Total investments	\$ <u>1,407,203</u>	\$ <u>1,566,618</u>

As of June 30, 2022 and 2021, the Agency's investment portfolio consisted solely of Level 1 investments.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Investment return shown on the Statement of Activities is summarized as follows at June 30:

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 44,957	\$ 30,774
Realized gain on investments	39,164	44,788
Unrealized gain (loss) on investments	<u>(336,716)</u>	<u>234,488</u>
	\$ <u>(252,595)</u>	\$ <u>310,050</u>

6. Endowment funds:

The Agency's investments consist of undesignated endowment funds, board designated endowment funds, and donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Agency has interpreted the State of New Hampshire UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as permanently restricted net assets: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of prudence prescribed by the State UPMIFA. In accordance with UPMIFA, The Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of The Agency and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of The Agency
- (7) The investment policies of The Agency.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Agency has adopted investment policies designed to provide a reasonable stream of income that will rise with inflation to fund activities. The primary total return objective is to exceed the long-term rate of inflation, as measured by the CPI, by 3%. Investment policies also provide for diversification, and stipulate asset mix between equities, fixed income securities, and cash.

The Agency's spending policy is to appropriate up to 7% of the average market value of the endowment fund based on the last three years average value of the endowment fund. The Agency's spending policy for the scholarship fund is to appropriate up to 5% of the average market value of the scholarships annually.

The endowment net asset composition by type of fund as of June 30, 2022 is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>		<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	
Donor restricted	\$ -	\$ 202,086	\$ 515,876	\$ 717,962
Board designated	468,780	-	-	468,780
Undesignated	<u>220,461</u>	<u>-</u>	<u>-</u>	<u>220,461</u>
 Total	 \$ <u>689,241</u>	 \$ <u>202,086</u>	 \$ <u>515,876</u>	 \$ <u>1,407,203</u>

Changes in endowment net assets for the year ended June 30, 2022 are as follows:

Endowment net assets, beginning of year	\$ 894,930	\$ 242,086	\$ 470,095	\$ 1,607,111
Investment return:				
Investment income, net of fees	84,122	-	-	84,122
Change in market value	(329,811)	-	(6,905)	(336,716)
Contributions	-	-	52,686	52,686
Appropriation of endowment net assets for expenditures	-	(40,000)	-	-
Reclassification of appropriation	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Endowment net assets, end of year	\$ <u>689,241</u>	\$ <u>202,086</u>	\$ <u>515,876</u>	\$ <u>1,447,203</u>

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The endowment net asset composition by type of fund as of June 30, 2021 is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>		<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	
Donor restricted	\$ -	\$ 242,086	\$ 470,095	\$ 712,181
Board designated	647,600	-	-	647,600
Undesignated	<u>247,330</u>	<u>-</u>	<u>-</u>	<u>247,330</u>
Total	<u>\$ 894,930</u>	<u>\$ 242,086</u>	<u>\$ 470,095</u>	<u>\$ 1,607,111</u>

Changes in endowment net assets for the year ended June 30, 2021 are as follows:

Endowment net assets, beginning of year	\$ 632,880	\$ 282,086	\$ 443,398	\$ 1,358,364
Investment return:				
Investment income, net of fees	75,561	-	-	75,561
Change in market value	234,489	-	-	234,489
Contributions	-	-	26,697	26,697
Appropriation of endowment net assets for expenditures	<u>(48,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>(88,000)</u>
Endowment net assets, end of year	<u>\$ 894,930</u>	<u>\$ 242,086</u>	<u>\$ 470,095</u>	<u>\$ 1,607,111</u>

From time to time, the fair value of endowment funds associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Agency to retain as a fund of perpetual duration, also known as underwater endowments. As of June 30, 2022, deficiencies of this nature existed in a single, donor-restricted endowment fund created with an original gift of \$50,000. The fair value of assets held in the fund was \$43,095 as of June 30, 2022, which generated amounts underwater of \$6,905. This deficiency is reported in net assets with donor restrictions. These deficiencies resulted from fluctuations in the market causing net losses on the value of the fund during the fiscal year ended June 30, 2022.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Revolving loan and security receivables and payables:

Housing Security Guarantee Program (HSGP)

The Agency and State of New Hampshire were working together with the Housing Security Guarantee Program. Landlords were provided with vouchers instead of cash for security deposits. The client would agree to pay back the Agency for the security deposit. When the deposit is repaid in full, the Agency would pay the landlord in exchange for the voucher. If the lease terminates and the landlord redeems the voucher, any unpaid balance remaining from the client was then billed to the State. The HSGP stopped receiving funds from the State in June 2021, but the Agency continues to run the program for their clients.

Homeless and Housing Access and Revolving Loan Fund (HHARLF)

The Agency had obtained grants in prior years from private entities to provide first month's rent and security deposits for individuals and families experiencing homelessness and how are 30% of area median income. Grants and no-interest or free security deposits are granted to help families transition into permanent housing.

The receivables under these programs at June 30 consisted of the following:

	2022			2021		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
HSGP - clients	\$ 103,024	\$ -	\$ 103,024	\$ 110,071	\$ -	\$ 110,071
HSGP - State	3,387	-	3,387	3,578	-	3,578
HHARLF - clients	<u>39,556</u>	<u>(7,648)</u>	<u>31,908</u>	<u>55,791</u>	<u>(5,755)</u>	<u>50,036</u>
Total	\$ <u>145,967</u>	\$ <u>(7,648)</u>	\$ <u>138,319</u>	\$ <u>169,440</u>	\$ <u>(5,755)</u>	\$ <u>163,685</u>

8. Line of credit:

At June 30, 2021 the Agency had a \$75,000 line of credit available which expired in October 2021. In May 2022 the Agency renewed their line of credit for an available balance of \$100,000. Amounts borrowed on this line are payable on demand and carry an interest rate based on the Wall Street Journal U.S. Prime Rate (4.75% at June 30, 2022). The line of credit is secured by all assets and expires in June 2029. There were no borrowings as of June 30, 2022 and 2021, respectively.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

9. Long-term debt:

Long-term debt consists of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Mortgage payable to New Hampshire Community Loan Fund, secured by land and building (C Street), due in monthly installments of \$218 including principal and interest at 4.00%, through August 2025.	\$ 1,713	\$ 6,141
Mortgage payable to Community Housing Capital, secured by land and building (Shattuck Street), due in monthly installments of \$886 including principal and interest at 5.00%, through June 2027.	134,538	138,584
Mortgage payable to the City of Nashua, secured by land and building (C Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years, retroactively through March 2007.	26,200	32,750
Mortgage payable to the City of Nashua, secured by land and building (Amherst Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years beginning December 2012.	174,332	191,766
Mortgage payable to the City of Nashua, secured by land and building (Shattuck Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally each year through January 2023.	30,000	60,000
Mortgage payable to the City of Nashua, secured by land and building (Concord Street). Neither interest nor principal are due as long as the Agency owns the property and meets affordability criteria.	203,500	203,500

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

	<u>2022</u>	<u>2021</u>
Mortgage payable to Triangle Credit Union, secured by land and building (Marshall Street), due in monthly installments of \$751 including principal and interest at 3.50%, through January 2031. This loan was paid off in full during the fiscal year ended June 30, 2022.	-	<u>148,423</u>
	<u>570,283</u>	<u>781,164</u>
Less current portion	<u>5,706</u>	<u>6,207</u>
	<u>\$ 564,577</u>	<u>\$ 774,957</u>

Maturities of long-term debt are as follows:

2023 (current portion)	\$	5,706
2024		4,197
2025		4,412
2026		4,638
2027		<u>117,298</u>
		136,251
To be forgiven		230,532
No required repayment		<u>203,500</u>
	\$	<u>570,283</u>

10. Board designated net assets:

The Agency holds funds that are reserved by the board to be used for future operational support. These funds are included in net assets without donor restriction on the Statement of Financial Position and are comprised of the following at June 30:

	<u>2022</u>	<u>2021</u>
Endowment funds	\$ 449,040	\$ 596,216
Scholarship fund	<u>19,740</u>	<u>51,384</u>
Total board designated funds	<u>\$ 468,780</u>	<u>\$ 647,600</u>

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

11. Net assets with donor restrictions:

Net assets with temporary donor restrictions are available for the following purposes at June 30:

	<u>2022</u>	<u>2021</u>
Endowment funds	\$ 202,086	\$ 242,086
Santa Fund	15,252	20,286
Financial literacy	3,800	3,800
Other funds	3,461	-
Shoes for Kids	607	1,000
Rent and utility assistance	-	50,000
HVAC	-	2,292
United Way grant	-	<u>36,350</u>
Total net assets with temporary donor restrictions	\$ <u>225,206</u>	\$ <u>355,814</u>

Net assets with permanent donor restrictions are available for the following purposes at June 30:

	<u>2022</u>	<u>2021</u>
Endowment funds	\$ <u>515,876</u>	\$ <u>470,095</u>
Total net assets with permanent donor restrictions	\$ <u>515,876</u>	\$ <u>470,095</u>

12. CARES Act grant:

In February 2021, the Agency was the recipient of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. The total amount of the award was \$141,102, and it was to be used for eligible payroll and operating expenses. Should the conditions of the award not be substantially met, all or a portion of the award would have needed to be paid back with 1.00% interest. In June 2021, the SBA determined that all conditions of the award had been substantially met and the entire balance was forgiven. These funds are included under COVID relief reported on the Statement of Activities at June 30, 2021.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

13. Gifts in-kind:

For the years ended June 30, 2022 and 2021, contributed nonfinancial assets recognized within the Statement of Activities consisted of the following:

	<u>2022</u>	<u>2021</u>
Holiday gifts for families	\$ 90,800	\$ 1,873
Auction event prizes	74,913	113,212
Software	2,412	3,410
Professional services	500	3,500
Household goods	250	-
Other goods	<u>-</u>	<u>338</u>
Total gifts in-kind	<u>\$ 168,875</u>	<u>122,333</u>

The Agency recognizes contributed nonfinancial assets within revenue, including auction items, holiday gifts, software, household and other goods, and professional services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed holiday gifts were used for specific families in need designated by the Agency. Contributed household and other goods were used in the Agency's programs assisting those in need. Contributed auction items were used at an auction event put on by the Agency to help raise funds to better serve their clients and community. Contributed software was used by the Agency for operational needs. In valuing holiday gifts, household and other goods, auction items, and software the Agency estimated the fair market value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Contributed professional services recognized comprise of services from a paving company in the fiscal year ended June 30, 2022, and services from a storage and moving company in the fiscal year ended June 30, 2021. Contributed professional services are valued and are reported at the estimated fair market value in the financial statements based on current rates for similar services.

14. Operating lease:

The Agency rents its office space located at 7 Concord Street, Nashua, New Hampshire, with monthly payments of \$1,650. This lease agreement expires in February 2026.

THE FRONT DOOR AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The future minimum lease payments due in subsequent years are as follows:

2023	\$ 19,800
2024	19,800
2025	19,800
2026	<u>13,200</u>
	\$ <u>72,600</u>

Rent expense for the years ended June 30, 2022 and 2021 totaled \$19,800 and \$19,400, respectively.

15. Retirement plan:

In March 2018, the Agency adopted a Simple Retirement Plan. All employees meeting age and wage requirements qualify for the plan. The Agency matches employee contributions up to 3% of compensation. The Agency contributed \$14,530 and \$10,710 to the plan for the years ended June 30, 2022 and 2021, respectively.

16. Subsequent events:

In preparing these financial statements, the Agency has evaluated events and transactions for potential recognition or disclosure through October 20, 2022, the date the financial statements were available to be issued.

No subsequent events were noted that would require disclosure in the Agency's financial statements as of this date.

17. Reclassifications:

Certain amounts have been reclassified in the prior year financial statements to conform with the current year presentation. These reclassifications had no effect on net assets or changes in net assets as previously reported.



Board of Directors

Melissa Swidler
President
SWI Designs

Nick Frasca
President-Elect
The Frasca Companies

Paige Hultman
Vice President
Purple Finch Properties

John Chase
Treasurer
Retired, BAE Systems

Linda LaFleur
Secretary
SquareTail Advisors

Rob Shaw
Immediate Past President
Texas Instruments

Dave Almeda
Retired, UKG

Jared Anderson, CFP
Broad Street Planning

Derek Bruinooge
Eaton & Berube Insurance

Nancy Cappiello
Latitude 44, Ltd.

Shane Cochran
Systems Engineering

Viktoriya Dribinskaya
Southern NH Medical Center

Officer John Goodridge
Nashua Police Department

Joyce Hillis
Devine Millimet

Robert Kennedy
Retired, BAE Systems

William Luk
BAE Systems

Christine Malloy
Triangle Credit Union

Meagan Pollack
Sqairz

Donna Robinson
Marcum, LLP

Tony Rozon
Santander Bank

Dr. Timothy Scherer
Dartmouth Health

Leanne Vondermuhll
Courtyard by Marriott

Kathy Whitaker
BAE Systems

Chris Wilcox
Lowell Five Bank

REBECCA GAGNE

SUMMARY

A Human Services Professional with over 20 years' experience working in a residential program for women and children. Experience includes: team leadership, substance abuse; mental health; domestic violence, property management, community outreach, and empowering families to transition from crisis to self-sufficiency.

PROFESSIONAL EXPERIENCE

Director of Housing Programs

April 2012-Present

THE FRONT DOOR AGENCY, INC., Nashua, New Hampshire

A not-for-profit, 501(c) tax-exempt organization assisting individuals and families in crisis transition to self-sufficiency formally known as the Nashua Pastoral Care Center, Inc.

Providing oversight for a residential Transformational Housing Program for women and children and Affordable Housing Program for single, women who are homeless.

Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Establishing outcome measurements and ensuring program objectives are met.
- Supervision of all direct service staff, residential aides, program administrative staff and maintenance personnel.
- Overseeing maintenance issues at all four owned properties.
- Providing oversight on all program policies and procedures.
- Participating in community activities.
- Representing the agency in the community.

Case Manager

December 2001-April 2012

THE NASHUA PASTORAL CARE CENTER, Nashua, New Hampshire

Providing extensive case management for a residential Transitional Housing Program for women and children. Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Providing support, advocating and assisting in eliminating barriers to enhance resident's ability to succeed.
- Coordinating all services necessary for the resident to become a self-sufficient member of the community.
- Participating in community activities.

Case Manager

May 2001-December 2001

GIRLS INC., Nashua, New Hampshire

Duties included assisting ten young women ages 14-21 with daily living in a nonprofit residential living facility. Job required effective coordination and linkage of all academic and career related components, time management, positive role modeling, empathetic listening, developing and following individual treatment plans, connecting with people and resources, and follow up. Other duties involved organizing the volunteer program, coordinating educational sessions and activities.

Pre-School Teacher

July 2000-May 2001

GIRLS INC., Nashua, New Hampshire

Duties included: planning and implementing a monthly curriculum aiding children physically, socially, emotionally, and intellectually; providing age appropriate activities to encourage creative expression and appreciation of the arts; and creating a monthly parent newsletter.

EDUCATION

Leadership Greater Nashua

Sept 2016-June 2017

Comprehensive overview of the various elements of the Greater Nashua Community

Velocity Performance's Leadership Academy

Certified CPR AED

August 2014

Certified Non-violent Crisis Intervention

Since 2008

Graduate

NEW ENGLAND SCHOOL ON ADDICTION STUDIES

June 2008 & 2006

New Hampshire Training Institute on Addictive Disorders

BA in Psychology

December 1999

KEENE STATE COLLEGE, Keene, New Hampshire

Member, Delta Phi Epsilon (1997-1999)

AS in Chemical Dependency

May 1999

KEENE STATE COLLEGE, Keene, New Hampshire

VOLUNTEER EXPERIENCE

Board of Directors

SKIP (School Kids in Peterborough)

2014-2017

Day of Caring Committee Member:

United Way of Greater Nashua

2011- 2015

Big Sister:

Big Brothers and Big Sisters Organization of Nashua

2004-2012

Internship:

Alvirne High School, Hudson, NH Guidance Department

1999

REFERENCES FURNISHED UPON REQUEST

Sheri Gonzales

Objective

Re-entry into the full-time workforce, with a focus on a securing a position where my education and prior work experience in social work can be effectively utilized to help clients achieve self-sustainability.

Qualifications

Practical experience in counseling, tutoring and general interaction with both children and adults in both individual and group settings.

Formal training and practical one-to-one counseling with substance abuse clientele.

A sample of my expertise encompasses:

Individual Counseling

Appointment Scheduling

Crisis Management

Multitasking

Inter-Agency Communication

Strong Interpersonal Skills

Substance Abuse Counseling

Client Assessments

Organizational Skills

HIGHLIGHTS

- Previously licensed by the Massachusetts Board of Registration of Social Workers for several years.
- Ten plus years of social work experience in multiple settings including individual and group counseling and assessments.

CAREER TRACK

The Front Door Agency, Case Worker

2021- present

Responsible for screening potential candidates to the program and ensuring all policies and procedures are followed. Schedule and perform initial intake assessments to ensure program compatibility. Work with clients throughout the intake process to ensure follow through. Develop in conjunction with the resident a mutually agreed upon plan for meeting program goals and objectives. Recommend transition protocol for clients from the stabilization phase in the transformation phase.

St. Joseph's Community Services, Administrative Assistant

2017 - 2021

Duties include client management, welfare checks, scheduling, and point of contact management. Other key responsibilities include:

- Coordination of meal preparation and delivery for over 300+ clients on a daily basis.
- Assist in the intake process for new and existing clients.
- Crisis intervention to prevent client safety issues.
- Respond to client inquiries and manage changes in scheduling.
- Volunteered at agency for two years prior to employment opportunity.

Nashua Athletic Club, Receptionist

2008-2009

Duties included opening of facility and preparing facility for the day. Answered phones and assisted owners and co-workers with basic questions regarding rules and regulations of facility.

Babies R Us, Customer Service Associate

2004-2008

Interacted with customers and provided customer support in a sales position. Responsible for handling currency and assisting managers in supervision of co-workers.

Lowell Community Health Center Substance Abuse Counselor

1999-2004

Responsible for direct care of clients with mental and dependence disorders. Completed intake and assessment histories. Facilitated groups regarding substance use and relapse prevention. Continued contact with legal system and was court liaison for clients.

Middlesex DUIL Program Counselor

1997-1999

Responsible for the direct care of approximately 10-12 second offense drunk drivers within a two-week inpatient program. Duties include preparing clinical assessments and discharge summaries. Other responsibilities include individual counseling sessions, group counseling sessions and informational classes including substance abuse topics. Also, continued communication with probation officers and aftercare agencies are required.

Wayside Youth and Family Support Network Residential Counselor

1996-1997

Responsible for the direct care of adolescents in a residential setting. Duties include; behavior management; maintaining communication with family members, DSS workers, therapists and lawyers of on-going progress of clients; attend court hearings; work with clients individually using the PAYA curriculum, attended treatment team meetings and prepare milieu reports; maintain confidential client records; present client's progress at Foster Care Reviews.

EDUCATION

Bachelor in Social Work Salem State College

Associate in Science: Mental Health Technology Northern Essex Community College

Program Certificate: Alcohol and Drug Abuse Counseling Northern Essex Community College

Coraima Kulak

Education

Saint Anselm College
Bachelor of Arts, Psychology

May 2015

Employment Experience

Transformation Phase II Case Manager

Front Door Agency

10/2020- Present

- Provide case management services to single mothers and their children who are experiencing crisis. Provide directions, guidance, establishment of goals and creating accountability while furthering their education or job training.

Child Protection Service Worker

Division for Children, Youth, and Families

4/2017- 10/2020

- Investigate reports for concern of abuse or neglect. Work with families and creating safety plans to ensure that their children are safe in their home. Refer families to community resources. Work with community resources to ensure families receive the support and services that are needed.

Intake Specialist

Southern New Hampshire Services

8/2015- 4/2017

- Review applications and determine individuals' eligibility for fuel and electric assistance. Input data into the FAP/ EAP database. Meet and contact individuals for appointments and needed information to process applications.

Animal Caregiver

Charles River Laboratories

6/2014-1/2015

- Assist Technicians in providing a stable living environment for animal subjects. Ensuring animals have a clean living area and that they are fed and watered daily. Filling out of proper paperwork to provided proper communication between myself and the Technicians.

Sale Associate

Charlotte Russe

5/2013-6/2014

- Assist Customers with any questions or concerns they may have regarding the products that are being sold and on sale. Provide a cleaning shopping area for customers to ensure a pleasant shopping experience. Assist in the process of check out and the handling of currency.

Repair Technician

Cellairis

5/2012-12/2012

- Assist Customers with questions regarding iPhone repairs and cell phone accessories. Repair broken screens in a timely manner while customers shop. Conduct inventory on a daily basis and ensure that the store has met its daily target goal. Open and close register. Deposit money at the end of closing shifts.

Saint Anselm College

8/2011-4/2015

- Assist visitors into living area and oversee the proper filling out of paperwork provided by the college.

Service Experience

Activity Assistant

Arbors of Bedford

2/2015-4/2015

- Assist activity coordinator in encouraging residents with dementia to participate in activities that will enhance their everyday life. Assist LNAs in providing residents with meals during their lunch time.

Intern

Division for Children, Youth, and Families- Manchester

9/2014-12/14

- Assisted CPSW IV with tasks such as putting together adoption packets, entering visits in to the department database, and making calls to several professionals in regards to cases. I also worked with a teenager in regards to independent living and assisting with graduation requirements.

Tutor

Sununu Youth Services Center

2/2014-

4/2014

- Assist young men with homework assignments and other task requested from them. As well with assisting them with personal situations in which they may need advising. Assist in creating a better relationship between the individuals and other staff.

Teacher Assistant

Bishop O'Neal Center

9/2013-12/2013

- Assisted the teacher with classroom tasks and other tasks that were required. Participated in classroom activities to enhance the learning of the children.

Mentor (Pre-Orientation Program)

Saint Anselm College

8/2013-8/2014

- Assisted incoming freshmen with their transition into a new environment. Developed programs in which these individuals where to take part as a way of becoming aware of their surroundings. Took part in activities that created assisted in the development of new relationships.

Skills

Computer: Microsoft Office

Language: Spanish: Fluency- Advance, Reading- Intermediate, Writing- Intermediate.

English: Fluency, Reading, and Writing –Advance.

KEVIN GAGNON

Service oriented, driven professional with over 25 years of experience seeks to apply knowledge to improve efficiency and client satisfaction as a general maintenance/contractor.

EXPERIENCE

SEPTEMBER 2013 – PRESENT

DIRECTOR OF MAINTENANCE, THE FRONT DOOR AGENCY, INC., NASHUA, NH

- Responsible for the direct day-to-day maintenance oversight of 8 transformational housing and affordable housing rental properties (67 units).
- Schedule, negotiate and oversee contractors on specific projects.
- Completely renovated 12 apartments including install of new kitchens, structures, flooring, painting.
- Ensure apartments meet all federal and local grant maintenance compliance.
- Schedule all routine maintenance on mechanical and fire systems.
- Provide complete landscaping renovation projects to several sites.

2012 –2013

OUTSIDE SALES, HOLDEN HUMPHREY, CHICOPEE, MASSACHUSETTS

Provided direct consultation and sales with commercial and residential customers in the Paint Department.

2005 –2012

SALES, NASHUA WALLPAPER AND PAINT, NASHUA, NH

Provided direct consultation and sales with commercial and residential customers in the Paint Department.

1985 –2005

SELF-EMPLOYED, INDEPENDENT CONTRACTOR

Performed a variety of extensive construction and maintenance projects for commercial and residential customers.

EDUCATION

1985-NH TECHNICAL COLLEGE

Courses in Advanced Mathematics and Computers

JUNE 1984 - HIGH SCHOOL DIPLOMA, NASHUA HIGH SCHOOL

SKILLS

- Motivated, independent worker
- Organized and attentive to detail
- Extensive contractor relations
- Basic knowledge of HVAC, plumbing and electrical systems
- Proficient with a wide range of repair equipment, including power tools
- Take great pride in work and ensure the job is done right the first time.
- Maintain and order maintenance equipment and supplies
- Able to act quickly and effectively in emergencies
- Able to lift and carry up to 50 pounds
- Able to identify and strategize issues effectively and efficiently in order to effectively budget and plan projects.

Timothy Dugan

PROFESSIONAL SUMMARY

Retired Veteran who is hard working, enthusiastic and a dependable employee. Fast learner with a solid work ethic in delivering high-quality service to customers. Excellent communication, detail-oriented and organizational skills. Works well independently and as team member.

SKILLS

- Knowledge of HV AC and other building systems
- Excellent time management and multitasking skills
- Basis understanding of accounting and finance principles
- Great leadership and problem solving skills
- Excellent communication and interpersonal skills
- Keen attention to detail

EDUCATION

West High School
High School Diploma

Manchester, NH
Graduated June 1976

EXPERIENCE

The Front Door Agency
General Maintenance

Nashua NH 03064
5/2024-Current

- Performs daily cleaning and routine custodial activities in all common areas at FDA owned sites
- Assist Director of Maintenance with apartment turnovers at all FDA owned sites when indicated to include cleaning of appliances, washing of cabinetry, cleaning private bathrooms, washing floors, emptying trash, removal of items, general light maintenance such as replacing smoke detectors, light bulbs, blinds, etc.
- Assist Director of Maintenance with general light plumbing and general maintenance items deemed necessary
- Assumes responsibility for the cleanliness and safe condition of the buildings
- Reports any maintenance items that need attention to the Director of Maintenance

Elbit Systems of America
Facilities Manager

Merrimack, NH
11/2016-7/2022

- Delegate cleaning and maintenance responsibilities to team members
- Monitor interior and exterior areas of the building for cleanliness and general conservation
- Prepare and implement project budgets and timeframes
- Comply with all health and safety policies and procedures
- Support maintenance and installment work as needed

EHS Specialist

4/2010-11/2016

- Developing, implementing, and managing environmental health and safety programs
- Ensuring that these programs are effective and compliant with all relevant regulations
- Conducting audits and inspections
- Working with businesses to create safe working conditions.

Telecommunications Technician

5/1998-4/2010

- Install telecommunications lines or equipment
- Operate, maintain, or repair damaged or malfunctioning telecommunications lines or equipment
- Test telecommunications lines or devices to ensure that they work properly
- Keep records of maintenance, repairs, and installations

Maintenance Mechanic

11/1979-5/1998

- Performing routine maintenance around the building such as fixing structural damage, for example, window, door or wall repair
- Repairing broken or leaking plumbing to avoid water damage and restore full use of water fixtures
- Working on damaged electrical wiring when a shortage or severed wire occurs
- Maintaining the building HVAC equipment in order to keep climate control in the facility functioning properly
- Fixing potential safety hazards to avoid injuries
- Painting the building when old paint has become faded or chipped

United States Army

Combat Engineer

8/1976-8/1979

- Determining the most efficient and effective way to move troops safely across obstacles
- Supervising and assisting in the building and breaching of military trenches and tank traps
- Constructing areas for troops to use, including bunkers, bridges and roads
- Destroying certain obstacles in the way of troops
- Clearing or laying down land mines to protect military members
- Making defense items, like floating bridges, fighting positions, defensive positions and other obstacles
- Analyzing the route ahead of troops and clearing or building obstacles to help them safely pass
- Using mine detectors to locate upcoming mines



ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-in-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

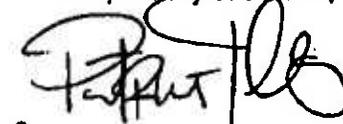
The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc .

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			<i>Subtotal</i>	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			<i>Subtotal</i>	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			<i>Subtotal</i>	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			<i>Subtotal</i>	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			<i>Subtotal</i>	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			<i>Subtotal</i>	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mng.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 – Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 – Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 – Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 – Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

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

- | | |
|--------------------------|--|
| <u>Reviewer Name</u> | <u>Title</u> |
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services							
Technical										
Experience (Q1)	150	120	120							
Capacity (Q2)	200	200	120							
Capability 1 – Coordinated Entry (Q3)	150	145	60							
Collaboration (Q4)	150	145	90							
Capability 2 – Low Barrier Access (Q5)	200	180	90							
Emergency Preparedness and Response (Q6)	150	140	85							
TOTAL POINTS	1000	930	565							
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program							
Technical										
Experience (Q1)	150	120	90							
Capacity (Q2)	200	200	150							
Capability 1 – Coordinated Entry (Q3)	150	145	130							
Collaboration (Q4)	150	145	75							
Capability 2 – Low Barrier Access (Q5)	200	180	135							
Emergency Preparedness and Response (Q6)	150	140	90							
TOTAL POINTS	1000	930	670							
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-11)

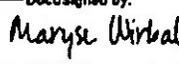
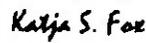
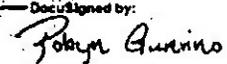
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 The Front Door Agency, Inc.		1.4 Contractor Address 7 Concord Street Nashua, NH 03064	
1.5 Contractor Phone Number 603-886-2866	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$464,100
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Maryse wirbal CEO	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 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.

DS
MLW

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Hillsborough County.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.
 - 1.3.4.6. Amenities such as bathrooms.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;
 - 1.7.1.2. Safe and appropriate diversion;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.
 - 1.7.6.3. Reviewing for compliance with safety and hazard requirements.

MW

3/4/2024

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and
 - 1.12.3.3. Successful exit to permanent housing destinations.
 - 1.12.4. The Contractor may be required to provide other key data and metrics

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.15.1.1. How PII is gathered and stored;
- 1.15.1.2. Who will have access to PII;
- 1.15.1.3. How PII will be used in the system;
- 1.15.1.4. How individual consent will be achieved and revoked; and
- 1.15.1.5. Privacy practices.

1.15.2. 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.

1.16. Department Owned Devices, Systems and Network Usage

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

- 1.16.1.1. 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;
- 1.16.1.2. 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;
- 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
- 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
 - 1.17.1. General Requirements
 - 1.17.1.1. 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.
 - 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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

- 1.17.1.3. 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.
 - 1.17.1.4. 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.
 - 1.17.1.5. 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.
 - 1.17.1.6. In the event where the Contractor has commingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.
- 1.17.2. Completion of Transition Services
- 1.17.2.1. 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

MW

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. 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 E, 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, within ten (10) days of the Agreement

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

DS
MW

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

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.

9. Property Standards

9.1. Equipment.

9.1.1. Equipment means tangible personal property purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds \$5,000.

9.1.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Contractor subject to the following conditions:

9.1.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.1.2.2. Not encumber the property without approval of the State.

9.1.2.3. Use and dispose of the property in accordance with Paragraph 9.2., Paragraph 9.2.3. and Paragraph 9.2.5.

9.1.3. Use.

9.1.3.1. Equipment must be used by the Contractor in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Contractor must not encumber the equipment without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.1.3.2. When acquiring replacement equipment, the Contractor may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.1.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

- 9.1.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- 9.1.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.
- 9.1.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- 9.1.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.
- 9.1.4.5. If the Contractor is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
- 9.1.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Contractor must request disposition instructions from the State. Disposition of the equipment will be made as follows:
 - 9.1.5.1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.
 - 9.1.5.2. Items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the Contractor or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase.

10. Property Relationship and Liens

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

- 10.1. Equipment and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Contractor for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Contractor to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Front Door Agency, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	5%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$30,000
2. Fringe Benefits	\$6,000
3. Consultants	\$450
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$450
6. Travel	\$100
7. Software	\$1,250
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$1,000
8. (c) Other - Other (specify below)	\$0
Building Maintenance & security	\$8,000
Building Utilities	\$8,500
Insurance	\$5,000
Rental Assistance & supportive services	\$3,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$63,750
Total Indirect Costs	\$3,187
TOTAL	\$66,937

Contractor Initials: DS
ML
Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Front Door Agency, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	7/1/24-6/30/25
Indirect Cost Rate (if applicable):	5%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$155,000
2. Fringe Benefits	\$31,000
3. Consultants	\$2,500
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$2,500
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$4,000
6. Travel	\$500
7. Software	\$5,000
8. (a) Other - Marketing/ Communications	\$250
8. (b) Other - Education and Training	\$2,500
8. (c) Other - Other (specify below)	\$0
Building Maintenance & Security	\$34,000
Building Utilities	\$40,000
Insurance	\$16,000
Capital Improvements	\$10,000
Rental Assist. & Supportive Services	\$75,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$378,250
Total Indirect Costs	\$18,913
TOTAL	\$397,163

Contractor Initials: 

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A: Definitions

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

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

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

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

Contractor Initials

DS
MLW

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials 

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials DS
MW

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials OS
MLW

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials


New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
MLW

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials DS
MW

New Hampshire Department of Health and Human Services

Exhibit D

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 E



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 E

Business Associate Agreement

Page 1 of 5

V 2.0

Contractor Initials

MW

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials MW



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

PHI
MB

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials use 1
MB

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

The Front Door Agency, Inc.

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Maryse Wirbal

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Maryse Wirbal

Name of Authorized Representative

Name of Authorized Representative

Director

CEO

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

DS MW

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Salvation Army ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$1,979,554
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/25/2025

Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

The Salvation Army

4/24/2025

Date

Signed by:
Michael J. Southwick
Name: Michael J. Southwick
Title: Secretary

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/30/2025

Date

DocuSigned by:

Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

Exhibit C-3, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Salvation Army
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$300,000
2. Fringe Benefits	\$200,000
3. Consultants	\$0
4. Equipment	
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 & Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$10,000
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$2,127
8. (c) Other - Other (specify below)	\$0
8. (c) Other - Food Assistance	\$50,000
8. (c) Other - Facility Utilities	\$15,000
8. (c) Other - Property Upkeep/Repairs	\$20,000
8. (c) Other - Janitorial Supplies	\$5,000
8. (c) Other - Furnishings	\$5,000
8. (c) Other - Housekeeping/linen supplies	\$5,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$612,127
Total Indirect Costs	\$0
TOTAL	\$612,127

Contractor Initials: Initial
MJS

Date: 4/24/2025

Exhibit C-4, Budget, Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	The Salvation Army
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$300,000
2. Fringe Benefits	\$200,000
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 & Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$10,000
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$2,127
8. (c) Other - Other (specify below)	\$0
8. (c) Other - Food Assistance	\$50,000
8. (c) Other - Facility Utilities	\$15,000
8. (c) Other - Property Upkeep/Repairs	\$20,000
8. (c) Other - Janitorial Supplies	\$5,000
8. (c) Other - Furnishings	\$5,000
8. (c) Other - Housekeeping/linnen supplies	\$5,000
9. Subrecipient Contracts	\$0
Total Direct Costs	\$612,127
Total Indirect Costs	\$0
TOTAL	\$612,127

Contractor Initials: MJS

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 THE SALVATION ARMY is a New York Nonprofit Corporation registered to transact business in New Hampshire on July 19, 1954. 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: 64368

Certificate Number: 0005888465



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 October A.D. 2022.

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

David M. Scanlan
Secretary of State



THE SALVATION ARMY

FOUNDED IN 1865 BY WILLIAM AND CATHERINE BOOTH

EASTERN TERRITORIAL HEADQUARTERS

LEGAL DEPARTMENT
440 WEST NYACK ROAD, P.O. BOX C-635
WEST NYACK, NY 10994-1739
<http://easternusa.salvationarmy.org>
TELEPHONE (845) 620-7200
FAX (845) 620-7753

CORPORATE RESOLUTION OF AUTHORITY

I, JOY L. BLANCHARD do hereby certify that at a duly authorized meeting of the Board of Trustees of The Salvation Army, a New York Corporation, held on September 8, 2015, at which a quorum of the Trustees were present, it was voted that effective September 1, 2015

Michael J. Southwick, Secretary

of the Corporation, together or separately, be hereby authorized on behalf of this Agency to enter into the said contract with the state and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

This authorization includes submission of all documents, including the execution and submission of the Amendment to the State Grant in Aid Homeless Assistance Program contract and all documents related thereto with the State of New Hampshire for our operations at 58 Clinton Street, Concord, New Hampshire, 03301.

I hereby certify that I am Assistant Secretary - Finance of The Salvation Army and that the above vote has not been amended or rescinded and remains in full force and effect as of the date of April 25, 2025.

This authority was valid thirty (30) days prior and remains valid for thirty (30) days from the date of this Certificate of Authority.

A True Copy; Under Seal of Corporation

Joy L. Blanchard April 25, 2025

Joy L. Blanchard
Assistant Secretary - Finance

Sworn and subscribed before me this
25th day of April in the year 2025
Tahnia Wilson
Tahnia Wilson
Notary Public, State of New York
No. 01W16213088
Qualified in Rockland County
Commission Expires November 2, 2025



DOING
THE MOST
GOOD®

The Salvation Army, an international movement, is an evangelical part of the universal Christian church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination.

**Consolidated Financial Statements and
Report of Independent Certified Public
Accountants.**

The Salvation Army - Eastern Territory

September 30, 2022 and 2021

Contents

	Page
Report of Independent Certified Public Accountants	3
Consolidated Financial Statements	
Consolidated statements of financial position as of September 30, 2022 and 2021	5
Consolidated statement of activities for the year ended September 30, 2022, with comparative totals for the year ended September 30, 2021	6
Consolidated statement of activities for the year ended September 30, 2021	7
Consolidated statement of functional expenses for the year ended September 30, 2022, with comparative totals for the year ended September 30, 2021	8
Consolidated statement of functional expenses for the year ended September 30, 2021	9
Consolidated statements of cash flows for the years ended September 30, 2022 and 2021	10
Notes to consolidated financial statements	11



GRANT THORNTON LLP
757 Third Ave., 9th Floor
New York, NY 10017

D 1 212 599 0100
F 1 212 370 4520

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Trustees
The Salvation Army – Eastern Territory

Opinion

We have audited the consolidated financial statements of The Salvation Army – Eastern Territory (the "Eastern Territory"), which comprise the consolidated statements of financial position as of September 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Eastern Territory as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Eastern Territory 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 US 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 US 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 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 Eastern Territory'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 Eastern Territory'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.

Grant Thornton LLP

New York, New York
March 31, 2023

The Salvation Army - Eastern Territory
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of September 30,
(In thousands)

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 222,812	\$ 196,803
Accounts receivable	33,152	29,545
Legacies and bequests receivable	20,103	21,065
Pledges receivable, net	1,124	964
Inventory	7,292	7,419
Prepaid expenses and deferred charges	15,760	13,571
Right-of-use assets - operating	9,431	10,079
Right-of-use asset - finance	1,247	1,294
Notes receivable	18,310	25,364
Investments, at fair value	2,041,192	2,624,321
Assets of trusts administered by the Eastern Territory	74,490	98,730
Beneficial interest in trusts held by others	220,558	270,863
Net investment in lease	15,006	14,100
Land, buildings and equipment, net		
Land	204,154	199,197
Buildings, net of accumulated depreciation of \$949,211 in 2022 and \$921,481 in 2021	902,432	921,167
Construction in progress	41,214	63,918
Equipment, net of accumulated depreciation of \$84,001 in 2022 and \$82,778 in 2021	13,848	15,935
Land, buildings and equipment, net	1,161,648	1,200,217
Total assets	\$ 3,842,125	\$ 4,514,135
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 50,399	\$ 41,121
Lease liabilities - operating	9,599	10,293
Lease liability - finance	1,399	1,404
Liability for split-interest agreements	46,353	51,154
Mortgages and notes payable	478,827	493,488
Interest rate swaps	46,136	144,988
Conditional asset retirement obligations	70,473	68,870
Estimated liability for self-insurance claims	55,571	59,254
Estimated liability for pension and other postretirement benefits	570,298	744,552
Other liabilities	20,191	16,410
Total liabilities	1,349,246	1,631,482
Commitments and contingencies		
Net assets		
Net assets without donor restrictions:		
General operating	95,924	114,843
Board-designated	245,936	368,374
Land, buildings and equipment	1,047,314	1,084,544
Total net assets without donor restrictions	1,389,174	1,587,761
Net assets with donor restrictions:		
Amounts to be held in perpetuity	655,629	696,213
Other restrictions	448,076	618,679
Total net assets with donor restrictions	1,103,705	1,314,892
Total net assets	2,492,879	2,882,653
Total liabilities and net assets	\$ 3,842,125	\$ 4,514,135

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

The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended September 30, 2022
with comparative totals for the year ended September 30, 2021
(in thousands)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Support and revenues				
Public support				
Received directly				
Contributions of cash and other financial assets	\$ 183,390	\$ 7,834	\$ 171,324	\$ 206,592
Contributions of nonfinancial assets	111,291	-	111,291	124,258
Legacies and bequests	60,725	23,206	83,931	72,505
Special events	6,040	482	6,522	5,714
Contributions from split-interest agreements	1,205	6,685	7,890	10,533
Total received directly	342,651	38,307	380,958	419,602
Received indirectly				
Allocated by federated fund raising organizations	7,208	-	7,208	8,277
Total public support	349,859	38,307	388,166	427,879
Fees and grants from governmental agencies	119,845	257	120,102	120,394
Other revenues				
Program and service fees	30,593	-	30,593	28,418
Sales to the public	115,519	-	115,519	113,106
Investment return, net	(347,672)	(144,097)	(491,769)	642,162
Gain on sale/disposition of land, buildings and equipment	59,445	-	59,445	23,860
Other	8,835	-	8,835	10,308
Total other revenues	(133,280)	(144,097)	(277,377)	815,854
Total support and revenues before net assets released from restrictions	338,424	(105,533)	230,891	1,384,127
Net assets released from restrictions	54,068	(54,068)	-	-
Total support and revenues	390,492	(159,601)	230,891	1,364,127
Expenses				
Program services				
Corps community center services	282,049	-	282,049	247,948
Rehabilitation center services	170,348	-	170,348	167,155
Residential and institutional services	68,365	-	68,365	87,728
Other social services	190,506	-	190,506	192,268
Total program services	691,268	-	691,268	675,097
Supporting services				
Management and general	100,190	-	100,190	100,527
Fundraising	42,857	-	42,857	39,982
Total supporting services	143,047	-	143,047	140,519
Total expenses	834,315	-	834,315	815,616
(Deficiency) surplus of support and revenues over expenses	(443,823)	(159,601)	(603,424)	548,511
Change in fair value of interest rate swaps	98,850	-	98,850	42,526
Change in value of split-interest agreements	(660)	(51,586)	(52,246)	31,776
Other components of net periodic benefit cost	(29,305)	-	(29,305)	(28,304)
Retirement related activity other than net periodic benefit cost	198,351	-	198,351	15,782
CHANGE IN NET ASSETS	(178,587)	(211,187)	(389,774)	610,271
Net assets at beginning of year	1,567,761	1,314,892	2,882,653	2,272,382
Net assets at end of year	\$ 1,389,174	\$ 1,103,705	\$ 2,492,879	\$ 2,882,653

The accompanying notes are an integral part of this consolidated financial statement.

The Salvation Army - Eastern Territory
CONSOLIDATED STATEMENT OF ACTIVITIES
For the year ended September 30, 2021
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenues			
Public support			
Received directly			
Contributions of cash and other financial assets	\$ 193,981	\$ 12,611	\$ 206,592
Contributions of nonfinancial assets	124,194	84	124,258
Legacies and bequests	67,230	5,275	72,505
Special events	5,714	-	5,714
Contributions from split-interest agreements	740	9,793	10,533
Total received directly	<u>391,859</u>	<u>27,743</u>	<u>419,602</u>
Received indirectly			
Allocated by federated fund raising organizations	8,277	-	8,277
Total public support	<u>400,136</u>	<u>27,743</u>	<u>427,879</u>
Fees and grants from governmental agencies	<u>120,242</u>	<u>152</u>	<u>120,394</u>
Other revenues			
Program and service fees	26,418	-	26,418
Sales to the public	113,106	-	113,106
Investment return, net	418,548	223,614	642,162
Gain on sale/disposition of land, buildings and equipment	23,860	-	23,860
Other	10,308	-	10,308
Total other revenues	<u>592,240</u>	<u>223,614</u>	<u>815,854</u>
Total support and revenues before net assets released from restrictions	<u>1,112,618</u>	<u>251,509</u>	<u>1,364,127</u>
Net assets released from restrictions	<u>62,613</u>	<u>(62,613)</u>	<u>-</u>
Total support and revenues	<u>1,175,231</u>	<u>188,896</u>	<u>1,364,127</u>
Expenses			
Program services			
Corps community center services	247,948	-	247,948
Rehabilitation center services	167,155	-	167,155
Residential and institutional services	67,726	-	67,726
Other social services	192,268	-	192,268
Total program services	<u>675,097</u>	<u>-</u>	<u>675,097</u>
Supporting services			
Management and general	100,527	-	100,527
Fund raising	39,992	-	39,992
Total supporting services	<u>140,519</u>	<u>-</u>	<u>140,519</u>
Total expenses	<u>815,616</u>	<u>-</u>	<u>815,616</u>
Surplus of support and revenues over expenses	<u>359,615</u>	<u>188,896</u>	<u>548,511</u>
Change in fair value of interest rate swaps	42,526	-	42,526
Change in value of split-interest agreements	403	31,373	31,776
Other components of net periodic benefit cost	(28,304)	-	(28,304)
Retirement related activity other than net periodic benefit cost	15,782	-	15,782
CHANGE IN NET ASSETS	<u>390,002</u>	<u>220,269</u>	<u>610,271</u>
Net assets at beginning of year	<u>1,177,759</u>	<u>1,094,623</u>	<u>2,272,382</u>
Net assets at end of year	<u>\$ 1,567,761</u>	<u>\$ 1,314,892</u>	<u>\$ 2,882,653</u>

The accompanying notes are an integral part of this consolidated financial statement.

The Salvation Army - Eastern Territory
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the year ended September 30, 2022
with comparative totals for the year ended September 30, 2021
(In thousands)

	2022				Total	2021			Total		
	Program Services					Supporting Services					
	Corps Community Center Services	Rehabilitation Center Services	Residential and Institutional Services	Other Social Services	Management and General	Fundraising	Total	Total	Total		
Salaries, officer allowances and payroll taxes	\$ 79,781	\$ 84,816	\$ 29,652	\$ 37,880	\$ 232,416	\$ 48,363	\$ 17,443	\$ 68,826	\$ 298,222	\$ 286,581	
Officer and employee benefits	37,867	14,321	8,544	6,198	64,700	13,609	3,849	16,968	81,658	80,125	
Professional fees	8,338	1,971	4,884	4,380	20,663	8,562	8,340	14,968	35,571	35,176	
Supplies	8,788	8,167	2,849	3,460	23,275	1,661	454	2,115	25,360	23,376	
Telecommunications, postage and shipping	3,508	1,884	821	879	6,922	1,738	2,838	4,374	10,878	10,825	
Occupancy, furnishings and equipment	47,984	36,018	11,773	10,314	104,487	14,815	1,328	15,941	120,428	108,441	
Printing and publications	5,108	347	727	4,308	10,490	3,841	10,062	13,843	24,433	19,791	
Travel, meals and transportation	13,144	7,698	742	3,152	24,737	2,480	671	3,157	27,894	18,533	
Specific assistance to individuals	4,714	887	5,181	82,412	103,304	-	-	-	103,304	121,128	
World services	-	-	-	17,318	17,318	-	-	-	-	17,318	8,261
Interest expense	14,114	1,882	1,281	841	18,218	1,037	-	1,037	18,295	18,888	
Depreciation and amortization	32,831	13,043	3,888	8,400	56,963	2,144	249	2,363	58,456	61,575	
Other	5,081	395	895	2,844	8,995	2,734	181	2,415	11,410	14,874	
Total expenses	\$ 282,048	\$ 178,348	\$ 68,265	\$ 180,520	\$ 691,286	\$ 100,190	\$ 42,867	\$ 143,047	\$ 834,315	\$ 815,810	

The accompanying notes are an integral part of this consolidated financial statement.

The Salvation Army - Eastern Territory
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
 For the year ended September 30, 2021
 (in thousands)

	Program Services				Total	Supporting Services			Total
	Corps Community Center Services	Rehabilitation Center Services	Residential and Institutional Services	Other Social Services		Management and General	Fundraising	Total	
Salaries, officer allowances and payroll taxes	\$ 77,582	\$ 81,835	\$ 29,781	\$ 34,292	\$ 223,270	\$ 47,483	\$ 15,828	\$ 83,311	\$ 286,581
Officer and employee benefits	38,495	18,741	7,172	6,533	68,941	13,838	3,348	17,184	86,125
Professional fees	8,219	1,941	5,451	3,897	19,508	7,872	7,888	15,670	35,178
Supplies	7,380	7,550	2,360	4,285	21,535	1,287	578	1,843	23,378
Telecommunications, postage and shipping	3,367	1,882	518	920	6,485	1,788	2,564	4,340	10,825
Occupancy, furnishings and equipment	43,471	33,308	10,138	7,782	94,677	13,988	898	13,784	108,441
Printing and publications	3,810	371	548	2,878	7,405	3,831	8,455	12,386	19,791
Travel, meals and transportation	8,016	6,165	477	1,770	16,428	1,858	448	2,105	18,533
Specific assistance to individuals	4,595	809	4,843	110,781	121,128	-	-	-	121,128
World services	-	-	-	9,501	9,501	-	-	-	9,501
Interest expense	14,388	1,952	1,288	989	18,578	1,108	-	1,108	18,888
Depreciation	34,130	14,718	3,589	6,382	58,827	2,500	248	2,748	61,575
Other	4,534	287	1,505	2,488	8,814	5,818	142	6,080	14,874
Total expenses	\$ 247,948	\$ 167,153	\$ 87,728	\$ 182,268	\$ 878,097	\$ 100,527	\$ 39,992	\$ 140,518	\$ 618,616

The accompanying notes are an integral part of this consolidated financial statement.

The Salvation Army - Eastern Territory
CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended September 30,
(In thousands)

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ (389,774)	\$ 610,271
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Change in fair value of interest rate swaps	(98,850)	(42,526)
Retirement related activity other than service cost	(167,046)	12,642
Depreciation and amortization	58,456	61,575
Realized and unrealized loss (gains) on investments	510,621	(613,103)
Change in value of split-interest agreements	52,246	(31,776)
Gain on sale/disposition of land, buildings and equipment	(59,445)	(23,860)
Gain on extinguishment of New Markets Tax Credit loan payables	(2,748)	(4,978)
Legacies and bequests restricted for endowment	(11,084)	(1,470)
Contributions restricted for permanent investments and split-interest agreements	(8,505)	(10,780)
Contributions restricted for acquiring and constructing land, buildings and equipment	(632)	(35)
Changes in operating assets and liabilities:		
Accounts receivable	(3,607)	(339)
Legacies and bequests receivable	6,530	3,127
Pledges receivable	493	(220)
Inventory	127	(1,046)
Prepaid expenses and deferred charges	(2,189)	(2,729)
Right-of-use assets - operating	648	4,095
Net investment in lease	(906)	-
Split-interest agreements	14,461	20,989
Accounts payable and accrued expenses	11,259	1,530
Lease liabilities - operating	(665)	(3,811)
Conditional asset retirement obligations	1,603	1,454
Liability for self-insurance claims	(3,883)	(2,941)
Liability for pension and other postretirement benefits	(7,208)	(4,658)
Other liabilities	3,781	(1,303)
Net cash used in operating activities	(96,115)	(30,292)
Cash flows from investing activities:		
Purchase of investments	(608,544)	(446,870)
Proceeds from sale of investments	697,257	534,915
Proceeds from sale of land, buildings and equipment	83,905	21,281
Purchase of land, buildings and equipment	(46,281)	(38,073)
Net cash provided by investing activities	126,337	71,233
Cash flows from financing activities:		
Legacies and bequests restricted for endowment	5,516	1,265
Contributions restricted for acquiring and constructing land, buildings and equipment	204	687
Contributions restricted for permanent investments and split-interest agreements	449	739
Payments related to split-interest agreements	(5,537)	(5,831)
Proceeds from mortgages and notes payable	375,376	335,901
Payments on mortgages and notes payable and lease liability - finance	(390,223)	(351,548)
Net cash used in financing activities	(4,213)	(18,767)
NET INCREASE IN CASH AND CASH EQUIVALENTS	26,009	22,174
Cash and cash equivalents, beginning of year	196,803	174,629
Cash and cash equivalents, end of year	\$ 222,812	\$ 196,803
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	\$ 19,456	\$ 19,686
Accounts payable for construction projects	\$ 830	\$ 2,811
Right-of-use assets acquired under operating leases	\$ 3,807	\$ 14,175
Right-of-use asset acquired under finance lease	\$ -	\$ 1,407
Extinguishment of New Markets Tax Credit loans receivables	\$ 7,054	\$ 12,683
Extinguishment of New Markets Tax Credit loans payables	\$ 9,800	\$ 17,641
Net investment in lease recognized for 99-year ground lease	\$ -	\$ 14,100

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

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2022 and 2021
(in thousands)

NOTE 1 - PURPOSE AND ORGANIZATION

The Salvation Army, founded in 1865, is a not-for-profit international religious organization and charitable movement organized and operated on a quasi-military pattern and is a branch of the Christian Church. Its membership includes officers (clergy), soldiers and adherents (laity), members of various activity groups and volunteers who serve as advisors, associates and committed participants in its service functions.

The accompanying consolidated financial statements include all programs and operations of The Salvation Army - Eastern Territory (the "Eastern Territory") incorporated as The Salvation Army (A New York Corporation), with its corporate headquarters located in West Nyack, New York. The Eastern Territory comprises the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Ohio and Northeast Kentucky, the Commonwealth of Puerto Rico and the U.S. Virgin Islands. The Eastern Territory also consolidates other related entities in which it has an economic interest and control. The centers of operation, which are the divisional headquarters, institutions, corps community centers, service extension units and adult rehabilitation centers, maintain their own standardized financial systems and accounting records under powers of attorney granted by corporate authority, and issue such reports and financial statements as may be called for locally, pertaining to the financial and property resources which they administer. All intercompany accounts and transactions have been eliminated.

The Eastern Territory is an organization exempt from income taxes under Section 501(a) as an entity described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended and is exempt from state income taxes under related state provisions.

The Eastern Territory operates a variety of programs, including corps community centers that provide spiritual, educational and recreational services; homeless and emergency shelters; senior citizens' residences, children's homes and children's day care centers; adult rehabilitation centers and substance abuse centers; emergency disaster services; assistance for the poor, disabled, and retired; jail and hospital visitation; and camping activities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with the national accounting policies of The Salvation Army. These policies are consistent with accounting principles generally accepted in the United States of America ("U.S. GAAP").

In order to observe restrictions which donors place on grants and other gifts, as well as designations made by the Board of Trustees, all assets, liabilities and activities are accounted for in the following net asset classifications:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be designated for specific purposes or locations by action of the Board of Trustees.

Net Assets With Donor Restrictions - Net assets that are subject to donor-imposed restrictions that will be fulfilled either by actions of the Eastern Territory or the passage of time or that include a stipulation that assets provided be retained and invested in perpetuity while permitting the Eastern Territory to use all or part of the investment return on these assets for specified or unspecified purposes.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

Cash and Cash Equivalents

For purposes of these consolidated financial statements, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and have original maturities of three months or less. Cash and cash equivalents do not include cash held for reinvestment which is included in investments. At September 30, 2022 and 2021, cash equivalents included \$21,606 and \$21,470, respectively, held in a money market account at a commercial bank as collateral for letters of credit for insurance purposes (see Note 20).

Pledges Receivable

Unconditional pledges receivable are recorded at net realizable value. Pledges receivable that are expected to be collected after one year are recorded at the present value of estimated future cash flows and discounted using a credit-adjusted discount rate applicable to the year in which the pledge was made. Amortization of the discount is recorded as additional contribution revenue. An allowance for uncollectible pledges receivable is based on management's judgment, including such factors as prior collection history, subsequent collections, creditworthiness of donor and nature of fundraising activity. Pledges are written off when determined to be uncollectible. Conditional pledges receivable are not recognized until they become unconditional, that is, when the conditions on which they depend are met.

Inventory

Inventory for goods purchased for resale is stated at the lower of weighted-average cost or market. Inventory for goods donated for resale is recorded based on estimated fair value.

Investments

Investments are recorded at fair value. Investment return includes interest and dividends and realized and unrealized appreciation (depreciation). Investment expenses, such as custodial fees, investment advisory fees and direct internal investment expenses involving the direct conduct or direct supervision of the strategic and tactical activities involved in generating investment return, are netted against investment return in the accompanying consolidated statements of activities.

The Eastern Territorial headquarters has the responsibility for investment activity for all units within the Eastern Territory. The portfolios related to net assets with donor restrictions are maintained on a pooled "mutual fund" accounting basis, with the net investment return being allocated to each participating account on a pro rata basis. Investment return earned on portfolios related to net assets without donor restrictions is distributed to the constituent accounts on the basis of a stated percentage of the monthly account balances during the year. Amounts so deposited may be withdrawn when required for use by the centers of operation.

Charitable gift annuities are maintained in a separate portfolio and are invested in accordance with applicable state laws for such monies. The Eastern Territory maintains assets sufficient to meet annuity requirements of various state laws.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

Split-Interest Agreements

Accounting standards require that the following instruments be recorded as income and net assets at the present value of their ultimate Eastern Territory interest:

Beneficial Interest in Trusts Held by Others

Donors have established and funded trusts which are administered by organizations other than the Eastern Territory. Under the terms of these trusts, the Eastern Territory has the irrevocable right to receive all or a portion of the income earned on the trust assets either in perpetuity or for the life of the trust. The Eastern Territory does not control the assets held by an outside trustee. The Eastern Territory records its beneficial interest in trusts held by a third party as increases in net assets with donor restrictions at the fair value of the assets contributed to the trust.

Distributions from trust assets that are free of purpose or time restrictions are recorded as net assets without donor restrictions. Distributions from trust assets that are restricted for a particular time or purpose are reported as net assets with donor restrictions and released from restrictions when the time has elapsed or the purpose has been satisfied. Adjustments to the beneficial interest to reflect changes in the fair value are reported in the consolidated statements of activities as a change in value of split-interest agreements.

Charitable Remainder Trusts

Donors have established and funded trusts under which specified distributions are to be made to a designated beneficiary or beneficiaries over the trusts' term. Upon termination of the trusts, the Eastern Territory receives the assets remaining in the trusts. Trusts are recorded as increases to net assets with donor restrictions at the fair value of trust assets, less the present value of the estimated future payments to be made under the specific terms of the trust on the date of the contribution using the Annuity 2012 mortality table. The discount rates ranged from 0.4% to 10.0% at September 30, 2022 and 2021.

Charitable Gift Annuities

Donors have contributed assets to the Eastern Territory in exchange for a promise by the Eastern Territory to pay a fixed amount or percentage for a specified period of time to the donors or to individuals or organizations designated by the donors. Under the terms of such agreements no trust exists as the assets received are held by, and the annuity liability is an obligation of, the Eastern Territory. Contribution revenue is recognized as increases to net assets with or without donor restrictions based on the existence or absence of donor-imposed restrictions and recorded at the fair value of the assets contributed, less the present value of the estimated future payments to be made under the specific terms of the agreement on the date of the contribution.

The discount rates ranged from 0.4% to 10.6% at September 30, 2022 and 2021. In fiscal years 2022 and 2021, the assumptions used in the valuation of the annuity liability include mortality data in accordance with the Annuity 2012 mortality table.

Pooled (Life) Income Funds

The Eastern Territory manages a life income fund. The fund is divided into units, and contributions from many donors are pooled and invested as a group. Donors are assigned a specific number of units based on the proportion of the fair value of their contributions to the total fair value of the pooled income fund on the date of the donor's entry into the pooled fund. The donor is paid the actual income earned on those units until his or her death. Upon the donor's death, the value of these assigned units reverts to the Eastern Territory.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

The Eastern Territory recognizes its interest in the assets received as contribution revenue with donor restrictions, at the fair value of the assets received, net of a discount for future interest based on the life expectancy of the donor. The contribution revenue, net of this discount is recorded as contributions from split-interest agreements.

The discount rates ranged from 2.7% to 11.2% at September 30, 2022 and 2021. In fiscal years 2022 and 2021, the assumptions used in the valuation of the liability include mortality data in accordance with the Annuity 2012 mortality table.

Land, Buildings and Equipment

Land, buildings and equipment are stated at cost or, if donated, at fair value at the date of donation, net of accumulated depreciation.

Revenue Recognition

All items of support and revenue are stated on the accrual basis.

Support and revenue are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions that are not fulfilled in the accounting period. 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 stipulations or by law.

Contributions subject to donor-imposed restrictions are recorded as revenue with donor restrictions. When the donor-imposed restriction has been fulfilled or the stipulated time period has elapsed, the net assets are reclassified as net assets without donor restrictions and reported as net assets released from restrictions. Contributions with restrictions that are met during the fiscal year in which they are received are recorded as revenue without donor restrictions. Conditional promises to give and intentions to give are not recognized until they become unconditional, that is, when the conditions on which they depend are met.

A portion of the Eastern Territory's revenue is derived from federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are evaluated as to whether they qualify as exchange transactions or contributions. If a contract or grant agreement contains a right of return or right of release from the respective obligation provision on the part of the grantor, and the agreement also contains a barrier to be overcome, the Eastern Territory recognizes revenue for these conditional contributions when the related barrier to entitlement has been overcome. Funds received in advance of conditions being met are reported as other liabilities in the consolidated statements of financial position.

The Eastern Territory recognizes revenue from contracts with customers when control of the promised goods or services are transferred to outside parties in an amount that reflects the consideration the Eastern Territory expects to be entitled to in exchange for those goods or services. Revenue for sales to public is recognized at the point in time of the sales transaction. Program and service fees are recognized as revenue as the services are provided.

Contributed Nonfinancial Assets and Services

The Eastern Territory receives various types of contributed nonfinancial assets, including clothing, household goods, food, toys, vehicles, real estate, and rent. Contributed nonfinancial assets are recognized at fair value as revenue when received and expense at the time the items are placed into service or distributed. Goods donated for sale in the Eastern Territory's adult rehabilitation centers and thrift stores are recorded as contributions and processed donations-in-kind when received.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

Contributed services are reported as contributions at their fair value if such services 1) create or enhance nonfinancial assets, or 2) they would typically need to be purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. In addition, the appropriate value of donated services of individuals is recorded as an expense when such services qualify for cost reimbursement from third-party providers.

The Eastern Territory has a significant number of volunteers who contribute meaningful amounts of time in furtherance of the Eastern Territory's mission. Such contributions that do not meet generally accepted accounting criteria for recognition as contributed services, are not reflected in the consolidated statements of activities.

Expenses

All expenses are stated on the accrual basis and are presented in the accompanying consolidated statements of functional expenses and consolidated statements of activities as decreases in net assets without donor restrictions. Expenses directly attributable to a specific functional category are reported as expenses of those functional categories. Expenses attributable to more than one functional category are allocated across program services and supporting services using a variety of cost allocation techniques. These techniques include the allocation of occupancy, furnishings and equipment, and depreciation expenses based on calculated use of the square footage of buildings. Salaries, allowances and taxes and employee and officer benefits are allocated based on an employee's time attributable to specific program and supporting services. Other expenses not attributed directly to a specific functional category are allocated based on the benefit attributed to each functional category.

Depreciation

Depreciation is provided on buildings, improvements, vehicles and equipment at straight-line rates based on estimated service lives. The estimated service lives for buildings and improvements are 20-50 years and 4-20 years for vehicles and equipment. For buildings, a half year of depreciation is charged in the year of acquisition or completion of construction, and in the year of disposition. For vehicles and equipment, a full year of depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposition.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from these estimates.

Reclassification

Certain information in the fiscal 2021 consolidated financial statements has been reclassified to conform to the fiscal 2022 presentation. Such reclassifications did not change total assets, liabilities, net assets, revenues or expenses as reported in the 2021 consolidated financial statements.

NOTE 3 - RECENT ACCOUNTING PRONOUNCEMENTS

In September 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets* to increase the transparency of contributed nonfinancial assets through enhancement to presentation and disclosure. The new guidance requires contributed nonfinancial assets to be presented as a separate line item on the consolidated statement of activities, apart from cash and other financial asset

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

contributions. This guidance also requires disclosure of the types of contributed nonfinancial assets and, for each category, information about whether the assets were monetized or utilized, a description of the policies to monetize or utilize such assets, a description of donor-imposed restrictions associated with the contributions, and a description of the valuation techniques and principal market used to arrive at a fair value measure at initial recognition. In fiscal year 2022, the Eastern Territory retrospectively adopted the provisions of ASU No. 2020-07 (see Note 5).

NOTE 4 - PLEDGES RECEIVABLE, NET

Pledges receivable, net, at September 30, 2022 and 2021 include the following:

	2022	2021
Pledges receivable due in:		
Less than one year	\$ 638	\$ 1,280
One year to five years	759	177
	<u>1,397</u>	<u>1,457</u>
Discount to present value	(72)	(5)
Allowance for uncollectibles	<u>(201)</u>	<u>(488)</u>
Pledges receivable, net	<u>\$ 1,124</u>	<u>\$ 964</u>

At September 30, 2022 and 2021, the interest rates used to discount pledges receivable to present value ranged from 0.13% to 4.25% and 0.13% to 1.63%, respectively.

During fiscal years 2022 and 2021, the Eastern Territory received notification of certain intentions to give. However, due to their conditional nature, these gifts have not been reflected in the accompanying consolidated financial statements.

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2022 and 2021
(In thousands)

NOTE 6 - CONTRIBUTED NONFINANCIAL ASSETS AND SERVICES

For the years ended September 30, 2022 and 2021, contributed nonfinancial assets and services recognized within the consolidated statements of activities consisted of the following:

Description	2022	2021	Utilization in Programs/Services	Donor Restrictions	Valuation Techniques and Inputs
Clothing and household goods - Thrift stores	\$ 44,508	\$ 44,409	Resale through The Eastern Territory's thrift stores. Reduces sales to the public revenue on the consolidated statements of activities	No associated donor restrictions	Percentage of sales income determined by appraisal studies
Clothing	3,707	4,028	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the United States ("U.S.") or based upon values provided by third parties
Angel Tree program (including toys)	15,956	15,161	Corps community center services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Food	40,704	49,498	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Household goods	4,350	8,761	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Vehicles	1,351	1,906	All vehicles received were sold at auction or for salvage	No associated donor restrictions	Proceeds from vehicles sold are valued according to actual cash proceeds received on their disposition
Real estate and Rent/space	30	267	Corps community center services, all properties received were sold	No associated donor restrictions	Third-party valuations performed on the basis of recent comparable sale prices/broker quotes or published pricing sources in the applicable real estate market
Services	686	228	Corps community center services, Fundraising	No associated donor restrictions	Based on current rates for similar services in the U.S.
Total	\$ 111,291	\$ 124,258			

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

NOTE 6 - INVESTMENTS

Investments, at fair value, consisted of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Marketable securities:		
Short-term securities	\$ 92,881	\$ 120,518
Corporate bonds and other fixed income securities	87,816	136,995
Government securities	70,846	78,892
Equity securities	460,874	720,737
Mutual fund	137,378	30,103
	<u>849,795</u>	<u>1,087,245</u>
Total marketable securities		
Alternative investments:		
Private equity	313,743	392,652
Timber	54,654	60,464
Real estate	77,461	60,348
Hedge funds	198,616	310,268
Commingled funds	510,055	672,944
Commodities	54,752	51,874
	<u>1,209,281</u>	<u>1,548,550</u>
Total alternative investments		
Receivables for securities sold	31,294	22,522
Liabilities for securities purchased	(50,823)	(36,532)
Accrued income	1,645	2,536
	<u>1,645</u>	<u>2,536</u>
Total investments, at fair value	<u>\$ 2,041,192</u>	<u>\$ 2,624,321</u>

Depending on the underlying asset, the fair value is determined through a national exchange price for securities with a readily determinable value or by valuations and estimates typically determined by the underlying asset manager. Although the majority of these investment values are determined through national exchanges, certain investment values may differ from the values that would have been used had a ready market for these investments existed and the differences could be material. The financial statements of these investments are audited annually (typically at December 31) by independent auditors.

Investment return, net, for the years ended September 30, 2022 and 2021 consists of the following:

	<u>2022</u>	<u>2021</u>
Dividends and interest	\$ 35,680	\$ 49,430
Realized and unrealized (loss) gains, net	(510,621)	613,103
Investment fees	(16,828)	(20,371)
	<u>(491,769)</u>	<u>642,162</u>
Investment return, net	<u>\$ (491,769)</u>	<u>\$ 642,162</u>

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

NOTE 7 - FAIR VALUE MEASUREMENTS

U.S. GAAP 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 at the measurement date.

U.S. GAAP establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This fair value hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and unobservable inputs reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on inputs as follows:

Level 1 - Quoted market prices for identical assets or liabilities to which an entity has access at the measurement date.

Level 2 - Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include the following:

- a. Quoted prices for similar assets or liabilities in active markets;
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the asset or liability; and
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3 - Inputs that are unobservable and significant to the overall fair value measurement of the asset or liability.

The Eastern Territory has segregated all financial assets and liabilities that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value, except for those investments and assets of trusts administered by the Eastern Territory that are measured at fair value using the net asset value ("NAV") per share practical expedient.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

The following table serves to prioritize the inputs used to value the Eastern Territory's financial assets and liabilities within the fair value hierarchy as of September 30, 2022:

	Level 1	Level 2	Level 3	Net Asset Value	Total
Assets					
Marketable securities:					
Short-term securities	\$ 81,870	\$ 11,011	\$ -	\$ -	\$ 92,881
Corporate bonds and other fixed income securities	-	87,818	-	-	87,818
Government securities	18,776	52,070	-	-	70,846
Equity securities	460,711	163	-	-	460,874
Mutual fund	137,378	-	-	-	137,378
Total marketable securities	698,735	151,060	-	-	849,795
Alternative investments	-	-	39,933	1,169,348	1,209,281
Total investments*	698,735	151,060	39,933	1,169,348	2,059,076
Split-interest agreements:					
Assets of trusts administered by the Eastern Territory					
Cash and cash equivalents	2,203	-	-	-	2,203
Equity securities	19	-	-	-	19
Exchange-traded fund	1,271	-	-	-	1,271
Mutual fund	2,803	-	-	-	2,803
Common trust funds	-	-	-	68,194	68,194
Total assets of trusts administered by the Eastern Territory	6,296	-	-	68,194	74,490
Interests in trusts held by others	-	-	220,558	-	220,558
Total split-interest agreements	6,296	-	220,558	68,194	295,048
Total assets	\$ 705,031	\$ 151,060	\$ 260,491	\$ 1,237,542	\$ 2,354,124
Liabilities					
Interest rate swaps	\$ -	\$ 46,136	\$ -	\$ -	\$ 46,136
Total liabilities	\$ -	\$ 46,136	\$ -	\$ -	\$ 46,136

* Excluded from the summary of investments but included in the Eastern Territory's investments are pending trade receivables, pending trade payables and accrued income.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021

(In thousands)

The following table serves to prioritize the inputs used to value the Eastern Territory's financial assets and liabilities within the fair value hierarchy as of September 30, 2021:

	Level 1	Level 2	Level 3	Net Asset Value	Total
Assets					
Marketable securities:					
Short-term securities	\$ 118,354	\$ 2,164	\$ -	\$ -	\$ 120,518
Corporate bonds and other fixed income securities	-	136,995	-	-	136,995
Government securities	23,236	55,656	-	-	78,892
Equity securities	720,484	253	-	-	720,737
Mutual fund	30,103	-	-	-	30,103
Total marketable securities	892,177	195,068	-	-	1,087,245
Alternative investments	-	-	28,527	1,520,023	1,548,550
Total investments*	892,177	195,068	28,527	1,520,023	2,635,795
Split-interest agreements:					
Assets of trusts administered by the Eastern Territory					
Cash and cash equivalents	2,408	-	-	-	2,408
Equity securities	31	-	-	-	31
Exchange-traded fund	1,600	-	-	-	1,600
Mutual fund	3,861	-	-	-	3,861
Common trust funds	-	-	-	90,830	90,830
Total assets of trusts administered by the Eastern Territory	7,900	-	-	90,830	98,730
Interests in trusts held by others	-	-	270,663	-	270,663
Total split-interest agreements	7,900	-	270,663	90,830	369,393
Total assets	\$ 900,077	\$ 195,068	\$ 299,190	\$ 1,610,853	\$ 3,005,188
Liabilities					
Interest rate swaps	\$ -	\$ 144,986	\$ -	\$ -	\$ 144,986
Total liabilities	\$ -	\$ 144,986	\$ -	\$ -	\$ 144,986

* Excluded from the summary of investments but included in the Eastern Territory's Investments are pending trade receivables, pending trade payables and accrued income.

The following are rollforwards of Level 3 financial assets for the years ended September 30, 2022 and 2021:

	Beginning Balance as of October 1, 2021	Purchases/ Additions	Sales/ Distributions	Realized and Unrealized Gains (Loss), Net	Ending Balance as of September 30, 2022
Real estate alternative investment	\$ 28,527	\$ 5,738	\$ (600)	\$ 6,268	\$ 39,933
Interests in trusts held by others	270,663	6,595	(3,474)	(53,226)	220,558
	\$ 299,190	\$ 12,333	\$ (4,074)	\$ (46,958)	\$ 260,491

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

	Beginning Balance as of October 1, 2020	Purchases/ Additions	Sales/ Distributions	Realized and Unrealized Gains, Net	Ending Balance as of September 30, 2021
Real estate alternative investment	\$ 25,233	\$ 2,989	\$ (1,728)	\$ 2,033	\$ 28,527
Interests in trusts held by others	235,659	9,676	(7,339)	32,667	270,663
	<u>\$ 260,892</u>	<u>\$ 12,665</u>	<u>\$ (9,067)</u>	<u>\$ 34,700</u>	<u>\$ 299,190</u>

Net realized and unrealized gains (loss) in the table above are reflected in the accompanying consolidated statements of activities and included as part of investment return, net, and change in value of split-interest agreements.

The Eastern Territory uses the NAV per share or its equivalent as a practical expedient to determine the fair value of all the underlying investments, which (a) do not have a readily determinable fair value, and (b) prepare their financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company.

The following table lists investments valued at NAV per share or its equivalent, by major category, at September 30, 2022:

	Strategy	NAV In Funds	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private Equity	Venture and buyout in the U.S. and international	\$ 313,743	31	1 - 10 years, 2 funds pending liquidation	\$ 74,783	2 funds pending liquidation, No liquidity for the remaining funds	N/A
Real Estate	Real Estate	37,528	8	5 funds 2 - 11 years, 3 funds pending liquidation	20,909	3 funds pending liquidation, No liquidity for remaining funds	N/A
Timber	Holdings of timber producing property	54,654	6	1 - 3 years	-	No liquidity	N/A
Commingled Funds	Global funds	510,055	10	9 funds N/A, 1 fund pending liquidation	303	Monthly for 4 funds, Quarterly for 5 funds, 1 fund pending liquidation	4 funds have redemption gates, 1 fund has a 3 year rolling lock up
Commodities	Energy, Metals, Agriculture	54,752	3	1 fund 1 year, 2 funds 4-6 years	1,750	No liquidity	N/A
Hedge Funds	U.S. and Global Long/ Short-Term Equities	198,616	8	6 funds N/A, 2 funds pending liquidation	-	Monthly for 1 fund, Quarterly for 2 funds, Annual for 2 funds, Biannual for 1 fund, 2 funds pending liquidation	3 funds have redemption gates, 1 fund has a 2 year lock up
Common Trust Funds	Track or exceed certain U.S. and international equity and fixed income indices	58,194	8	N/A	-	Daily liquidity	N/A
	Total	<u>\$1,237,542</u>	<u>74</u>		<u>\$ 97,745</u>		

As of September 30, 2022, additional unfunded commitments totaling \$1,001 pertain to the Level 3 real estate alternative investment and are excluded from the table above.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

The following table lists investments valued at NAV per share or its equivalent, by major category, at September 30, 2021:

	Strategy	NAV in Funds	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private Equity	Venture and buyout in the U.S. and international	\$ 392,652	27	1 - 10 years, 1 fund pending liquidation	\$ 61,839	1 fund pending liquidation, No liquidity for the remaining funds	N/A
Real Estate	Real Estate	31,821	9	7 funds 1 - 11 years, 2 funds pending liquidation	32,057	2 funds pending liquidation, No liquidity for remaining funds	N/A
Timber	Holdings of timber producing property	60,464	7	1 - 4 years		No liquidity	N/A
Commingled Funds	Distressed asset funds and credit strategies	4,413	1	1 year	750	No liquidity	N/A
Commingled Funds	Global funds	668,531	9	8 funds N/A, 1 fund pending liquidation	303	Monthly for 5 funds, Quarterly for 3 funds, 1 fund pending liquidation	2 funds have redemption gates, 1 fund has a 3 year rolling lock up
Commodities	Energy, Metals, Agriculture	51,874	3	1 fund 1 year, 2 funds 5-7 years	3,778	No liquidity	N/A
Hedge Funds	U.S. and Global Long/ Short-Term Equities	310,268	8	6 funds N/A, 2 funds pending liquidation	50,000	Monthly for 1 fund, Quarterly for 2 funds, Annual for 2 funds, Biannual for 1 fund, 2 funds pending liquidation	3 funds have redemption gates, 1 fund has a 2 year lock up
Common Trust Funds	Track or exceed certain U.S. and international equity and fixed income indices	90,830	8	N/A		Daily liquidity	N/A
	Total	\$ 1,610,853	72		\$ 148,825		

As of September 30, 2021, additional unfunded commitments totaling \$6,739 pertain to the Level 3 real estate alternative investment and are excluded from the table above.

NOTE 8 - PENSION, RETIREMENT AND OTHER POSTRETIREMENT PLANS

Employee Pension Plans

Eligible employees participate in the Employee Pension Plan (the "Plan") with other Salvation Army Territories which provides for death, disability and retirement benefits. The Plan is a defined contribution, money purchase plan.

Annual contributions to the Plan for the Eastern Territory are based on a stipulated 6% of employees' salaries. In fiscal years 2022 and 2021, the Eastern Territory incurred \$8,109 and \$8,693 of expenses under this Plan, net of employee forfeitures of \$2,825 and \$2,425, respectively. The Eastern Territory has recorded a liability for contributions accrued under the Plan of \$2,305 and \$2,186 as of September 30, 2022 and 2021, respectively, and are included on the accompanying consolidated statements of financial position as part of the estimated liability for pension and other postretirement benefits.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

The Eastern Territory has board-designated assets of \$3,427 and \$3,690 as of September 30, 2022 and 2021, respectively, for an inactive money purchase pension plan for employees whose benefits were frozen as of April 30, 1977. The liability for benefits accrued under this plan of \$3,427 and \$3,690 as of September 30, 2022 and 2021, respectively, are included on the accompanying consolidated statements of financial position as part of the estimated liability for pension and other postretirement benefits.

Officers' Retirement Provisions and Other Post-Retirement Benefits

The Eastern Territory has a noncontributory retirement provision for officers which provides retirement benefits, as defined by The Salvation Army policy governing such benefits. Retirement allowances are determined based upon active officer allowances and length of service.

They are self-funded principally by annual assessments to all centers of operation, by designated portions of legacy income, by earnings on assets designated for retirement benefits and by special appropriations. Such designated assets, which were \$67,393 and \$16,873 as of September 30, 2022 and 2021, respectively, are included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

The Eastern Territory also provides certain healthcare and death benefits for retired Salvation Army officers as part of the retirement provision for officers. The Eastern Territory also provides a housing and furnishings allowance at the time of retirement. All Eastern Territory officers and their eligible dependents are eligible for these benefits, as defined by the Eastern Territory policy. Provisions for these benefits are self-funded in a manner similar to officers' retirement benefits. Such designated assets, which were \$76,351 and \$58,392 as of September 30, 2022 and 2021, respectively, are included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

The following table summarizes the benefit obligations, fair value of plan assets, funded status, and accrued benefit cost of the plans reported on the consolidated statements of financial position at September 30, 2022 and 2021:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Benefit obligation, beginning of year	\$ 352,968	\$ 385,708	\$ 354,008	\$ 377,009
Service cost	10,311	12,292	10,418	12,447
Interest cost	10,548	12,280	9,906	11,303
Plan amendments	-	-	-	-
Assumption changes	(99,580)	(104,669)	(9,566)	(11,812)
Actuarial loss (gain)	18,791	(4,436)	5,099	7,613
Benefit payments	(18,352)	(11,315)	(16,895)	(10,852)
Benefit obligation, end of year	\$ 274,706	\$ 289,860	\$ 352,968	\$ 385,708
Fair value of plan assets at September 30	\$ -	\$ -	\$ -	\$ -
Funded status at September 30	\$ (274,706)	\$ (289,860)	\$ (352,968)	\$ (385,708)
Accumulated benefit obligation	\$ 260,014	\$ 289,860	\$ 327,552	\$ 385,708

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

The amounts reflected above as assumption changes, which served to decrease the fiscal year 2022 and 2021 benefit obligations of the plans by \$204,229 and \$21,378, respectively, are primarily due to an increase in the discount rates commensurate with higher long-term interest rates. These amounts are reported as part of retirement related activity other than net periodic benefit cost in the accompanying consolidated statements of activities.

The amount of contributions and benefit payments from the plans for the years ended September 30, 2022 and 2021 were:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Employer contributions	\$ 18,352	\$ 11,315	\$ 16,895	\$ 10,852
Participant contributions	-	-	-	-
Benefit payments	\$ 18,352	\$ 11,315	\$ 16,895	\$ 10,852

The following table provides the components of the net periodic benefit cost recognized as expense for the years ended September 30, 2022 and 2021:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Service cost	\$ 10,311	\$ 12,292	\$ 10,418	\$ 12,447
Interest cost	10,548	12,280	9,906	11,303
Amortization of unrecognized:				
Prior service cost	1,422	212	1,422	212
Net actuarial loss	4,843	-	5,461	-
Net periodic benefits cost	\$ 27,124	\$ 24,784	\$ 27,207	\$ 23,962

Service cost totaling \$22,603 and \$22,865 for fiscal years 2022 and 2021, respectively, are reported as part of operating expenses and officer and employee benefits in the accompanying consolidated statements of activities and functional expenses. Other components of net periodic benefit cost totaling \$29,305 and \$28,304, for fiscal years 2022 and 2021, respectively, are reported as nonoperating activities in the accompanying consolidated statements of activities.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

For the years ended September 30, 2022 and 2021, the change in estimated additional minimum liability for retirement and other post-retirement benefits consisted of:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Net actuarial gain	\$ (80,769)	\$ (109,105)	\$ (4,468)	\$ (4,199)
Amortization of net actuarial loss	(4,843)	-	(5,461)	-
Amortization of prior service cost	(1,422)	(212)	(1,422)	(212)
	<u>\$ (87,034)</u>	<u>\$ (109,317)</u>	<u>\$ (11,351)</u>	<u>\$ (4,411)</u>

Items not yet recognized as a component of net periodic benefit cost as of September 30, 2022 and 2021 consisted of:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Unrecognized actuarial loss (gain)	\$ 17,299	\$ (104,988)	\$ 102,911	\$ 4,117
Unrecognized prior service cost	9,768	1,074	11,190	1,286
	<u>\$ 27,067</u>	<u>\$ (103,914)</u>	<u>\$ 114,101</u>	<u>\$ 5,403</u>

The estimated net actuarial loss and prior service cost for the defined benefit pension plan that will be amortized from net assets without donor restrictions into the net periodic benefit cost during the next fiscal year are \$0 and \$1,422, respectively. The estimated net actuarial gain and prior service cost for the postretirement benefit plan that will be amortized from net assets without donor restrictions into the net periodic benefit cost during the next fiscal year are \$(5,638) and \$212, respectively.

The weighted-average rates used in the measurement of the benefit obligations as of September 30, 2022 and 2021, were as follows:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Discount rate	5.42%	5.46%	3.05%	3.23%
Rate of compensation increase	2.50%	N/A	2.50%	N/A
Expected rate of return on plan assets	N/A	N/A	N/A	N/A

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

Other actuarial assumptions used as of September 30, 2022 and 2021, were as follows:

	<u>2022</u>	<u>2021</u>
Initial healthcare cost trend rate:		
Pre-65	7.15%	6.19%
Post-65	7.65%	6.46%
Ultimate healthcare cost trend rate:		
Pre-65	4.50%	4.50%
Post-65	4.50%	4.50%
Year ultimate healthcare cost trend rate is achieved	2031	2031

The weighted-average rates used in the measurement of the net periodic benefit cost for the years ended September 30, 2022 and 2021, were as follows:

	<u>2022</u>		<u>2021</u>	
	<u>Retirement Provisions</u>	<u>Other Postretirement Benefits</u>	<u>Retirement Provisions</u>	<u>Other Postretirement Benefits</u>
Discount rate	3.05%	3.23%	2.85%	3.04%
Rate of compensation increase	2.50%	N/A	2.50%	N/A

Other actuarial assumptions used for the years ended September 30, 2022 and 2021, were as follows:

	<u>2022</u>	<u>2021</u>
Initial healthcare cost trend rate:		
Pre-65	6.19%	6.66%
Post-65	6.46%	7.11%
Ultimate healthcare cost trend rate:		
Pre-65	4.50%	4.50%
Post-65	4.50%	4.50%
Year ultimate healthcare cost trend rate is achieved	2031	2028

The estimated future benefit payments as of September 30, 2022, were projected to be as follows:

<u>Fiscal Year</u>	<u>Retirement Provisions</u>	<u>Other Postretirement Benefits</u>
2023	\$ 16,230	\$ 11,547
2024	17,001	12,194
2025	19,757	12,931
2026	17,727	13,918
2027	22,010	14,650
2028 - 2032	110,578	88,239

Because the plans are unfunded, the estimated future benefit payments also represent the expected contributions to the plans for that year.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)**NOTE 9 - ESTIMATED LIABILITY FOR SELF-INSURANCE CLAIMS**

Officers and employees of the Eastern Territory are provided health benefits under a self-insured program which is administered by a third-party claims administrator. The employee medical plan is funded by employee contributions and annual assessments to all centers of operations.

The Eastern Territory also maintains self-insurance programs for general liability, automobile, workers' compensation, and property coverage. The programs are administered by the Eastern Territory Headquarters and are intended to provide coverage for claims arising in all centers of operations. Funding for these programs is obtained through assessments to all centers of operations for each line of coverage and through earnings on designated assets held to pay claims. Assets designated by the Eastern Territory's Board of Trustees for insurance programs amounted to \$65,640 and \$62,203 at September 30, 2022 and 2021, respectively, and were included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

Liabilities for self-insurance claims have been developed based on an actuarial model based on historical claims and industry experience. As of September 30, 2022 and 2021, the actuarially determined liabilities consisted of the following:

	2022		
	Case Reserve	Incurred But Not Reported	Total
Officer and employee medical plans	\$ 310	\$ 6,470	\$ 6,780
General liability, automobile, workers' compensation and property coverage	23,193	25,598	48,791
Total liability for self-insurance claims	\$ 23,503	\$ 32,068	\$ 55,571
	2021		
	Case Reserve	Incurred But Not Reported	Total
Officer and employee medical plans	\$ 124	\$ 6,665	\$ 6,789
General liability, automobile, workers' compensation and property coverage	25,622	26,843	52,465
Total liability for self-insurance claims	\$ 25,746	\$ 33,508	\$ 59,254

NOTE 10 - MORTGAGES AND NOTES PAYABLE**Notes Payable**

On August 16, 2007, the Eastern Territory issued an offering memorandum for the sale and issuance of up to \$400,000 of Taxable Commercial Paper Notes (the "Notes") for the purpose of real estate acquisitions and facilities construction. The Notes were split into two Series, the Series 2007A Notes and the Series 2007B Notes, and were purchased or the sale arranged by JPMorgan Chase Securities, Inc. ("JPMorgan") and Merrill Lynch & Co. Inc. ("Merrill Lynch"), respectively, the dealers in the transactions. The Series 2007A Notes were sold at a discount with the face amount payable at maturity and the Series 2007B Notes were offered at both a discount and at par with the face amount payable at maturity and both series are interest

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

bearing. The Notes carry maximum maturities of 270 days and may be issued in denominations of \$100 or in integral multiples of \$1 in excess of \$100. The Notes are unsecured general obligations of the Eastern Territory. Deutsche Bank Trust Company Americas was the issuing and paying agent.

On August 22, 2007, \$100,000 of Series 2007A Notes and \$60,000 of Series 2007B Notes were issued. On September 11, 2008, an additional \$35,000 of Series 2007A Notes and \$40,000 of Series 2007B Notes were issued. On October 15, 2009, an additional \$50,000 of Series 2007A Notes was issued. On October 9, 2010, the Eastern Territory issued an additional \$35,000 of Series 2007A Notes and \$25,000 of Series 2007B Notes. Deutsche Bank Trust Company Americas was the issuing and paying agent. On August 13, 2013, U.S. Bank Global Corporate Trust Services became the issuing and paying agent.

On November 29, 2011, the Eastern Territory entered a credit agreement with U.S. Bank for two term loans in accordance with its long-term financing strategy. Proceeds from the first term loan ("Term Loan A") of \$45,000 were used to pay down \$45,000 of Series 2007B Notes issued in 2007. Term Loan A was payable in full on December 1, 2019. On February 6, 2019, the Term Loan A credit agreement was amended to extend the loan maturity date to July 1, 2022. The second term loan ("Term Loan B") of \$55,000 was payable in full on November 29, 2021. Term Loans A and B bore interest daily at a per annum rate equal to one-month London interbank offered rate ("LIBOR") plus an applicable margin. On November 23, 2021, the Term Loan B credit agreement was amended to extend the loan maturity date to November 29, 2022. Additionally, effective November 29, 2021, Term Loan B bears interest daily at a per annum rate equal to the secured overnight financing rate ("SOFR") plus an applicable margin. On June 28, 2022, the Term Loan A credit agreement was amended to extend the loan maturity date to November 29, 2022. Additionally, effective July 1, 2022, Term Loan A bears interest daily at a per annum rate equal to SOFR plus an applicable margin. On November 22, 2022, the Term Loan A and B credit agreement was further amended to extend the loan maturity dates to May 27, 2023. At September 30, 2022 and 2021, the Eastern Territory had a combined principal balance outstanding of \$100,000 for Term Loans A and B. Term Loans A and B are unsecured general obligations of the Eastern Territory. The interest rates on Term Loans A and B were 2.862% and 2.922%, respectively, at September 30, 2022 and 0.486% and 0.886%, respectively, at September 30, 2021.

On May 24, 2012, the Eastern Territory entered into a credit agreement with TD Bank for a \$100,000 term loan in accordance with its long-term financing strategy. Proceeds were used to retire \$20,000 of Series 2007A Notes issued in 2007 and \$50,000 of Series 2007B Notes issued in 2007 and 2008. On June 5, 2012, \$14,000 of Series 2007B Notes issued in 2008 and 2010 were paid down and not reissued and on July 6, 2012, an additional \$16,000 of Series 2007B Notes issued in 2008 and 2010 were paid down and not reissued. The term loan was payable in full on May 24, 2022 and bore interest daily at a per annum rate equal to one-month LIBOR plus an applicable margin. On May 24, 2022, the TD Bank credit agreement was amended to extend the loan maturity date to July 1, 2022 and modified to bear interest daily at a per annum rate equal to SOFR plus an applicable margin. On June 23, 2022, it was further amended to extend the loan maturity date to May 24, 2023. At September 30, 2022 and 2021, the Eastern Territory had a principal balance outstanding of \$100,000. The interest rate on the TD Term Loan was 3.112% and 1.086% at September 30, 2022 and 2021, respectively.

On February 17, 2016, the Eastern Territory issued a Supplement to the Offering Memorandum dated April 16, 2015 (the "Supplement"). As set forth in the Supplement, the Eastern Territory reduced the principal amount of the Series 2007A Notes to \$100,000, and issued a new series of commercial paper notes in an amount up to \$100,000, which was denoted as Taxable Commercial Paper Notes, Series 2016A. J.P. Morgan Securities LLC, the dealer with respect to the 2007A Notes, serves as dealer with respect to the Series 2016A Notes. JPMorgan Chase Bank, N.A. provided \$100,000 of liquidity for the payment of maturing principal of the Series 2016A Notes pursuant to the terms of a Revolving Loan Agreement. The Series 2016A Notes carry maximum maturities of 270 days and may be issued in denominations of \$100 or in integral multiples of \$1 in excess of \$100. The Series 2016A Notes are

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

unsecured general obligations of the Eastern Territory. U.S. Bank National Association is the issuing and paying agent.

As of September 30, 2022 and 2021, the Eastern Territory had a principal balance outstanding of \$195,868, net of discount \$4,132, and a principal balance of \$199,903, net of discount of \$97, respectively, for Series 2007A and Series 2016A Notes. During fiscal years 2022 and 2021, interest rates on the Series 2007A and Series 2016A Notes ranged from 0.15% to 4.50% and 0.08% to 0.29%, respectively.

Total interest expense related to the long-term financing strategy for the years ended September 30, 2022 and 2021 was \$18,840 and \$19,245, respectively. Included in this amount are net payments to counterparties related to interest rate swap agreements (see Note 11) of \$14,316 and \$16,855 for the years ended September 30, 2022 and 2021, respectively.

Mortgages Payable

United States Department of Housing and Urban Development

The Eastern Territory is obligated under various mortgages payable, which represent liabilities to the United States Department of Housing and Urban Development ("HUD") related to the purchase of land and construction of buildings for senior citizens' residences, as well as for transitional and emergency shelter programs.

Funding from HUD has been in the form of mortgage notes and capital advances, some of which bear interest expense and for which repayment is not required as long as the Eastern Territory operates the programs stipulated by HUD. At the end of a 40-year period, the mortgage notes and capital advances payable to HUD are to be forgiven by HUD assuming that terms of the agreement are satisfied. Mortgages payable and capital advances in the amount of \$39,568 as of September 30, 2022 and 2021, have been included in mortgages and notes payable in the accompanying consolidated statements of financial position. All HUD mortgages and capital advances are collateralized by the related underlying assets.

One HUD mortgage, which requires principal and interest payments, is financed with a third-party financial institution. At September 30, 2022 and 2021, the amounts outstanding were \$5,260 and \$5,356, respectively, with interest payable at 5.40% per annum. The financing is collateralized by the related underlying assets.

Other Mortgages Payable

The Eastern Territory has multiple mortgages payable outstanding with a New York State agency. These mortgages require no current principal or interest payment and have maturities through fiscal year 2035. Repayment is not required unless the Eastern Territory discontinues the related program or sells the underlying assets. At September 30, 2022 and 2021, amounts outstanding totaled \$2,611.

The Eastern Territory has multiple mortgages payable outstanding with an Ohio State agency. These mortgages require no current principal or interest payment and are reduced by 10% per year over a ten-year period with maturities through fiscal year 2029. Repayment is not required unless the Eastern Territory discontinues the related program or sells the underlying assets. At September 30, 2022 and 2021, amounts outstanding totaled \$818 and \$938, respectively.

At September 30, 2022 and 2021, the Eastern Territory had multiple mortgages payable outstanding aggregating \$7,567 and \$8,157, respectively, inclusive of accrued interest payable of \$1,441 and \$1,331, respectively, with interest payable at rates varying from 0.00% to 5.74% per annum with maturities through fiscal year 2047. These mortgages are collateralized by the related underlying assets.

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2022 and 2021
(in thousands)

Future principal payments on notes and mortgages payable noted above as of September 30, 2022 are as follows:

<u>Fiscal Year</u>	
2023	\$ 400,101
2024	107
2025	113
2026	119
2027	125
Thereafter	<u>12,262</u>
	412,827
Mortgages not requiring repayment	42,997
Discount on commercial paper	<u>(4,132)</u>
Total	<u>\$ 451,692</u>

Line of Credit and Other Credit Facilities

Effective July 31, 2021, the Eastern Territory amended its unsecured master line of credit (the "Master LOC") to reduce the available commitment from Bank of America from \$100,000 to \$75,000. Amounts drawn down from the Master LOC bore interest at one-month LIBOR plus an applicable margin and were payable on or before July 31, 2022. Effective July 31, 2022, the Eastern Territory amended the Master LOC to further reduce the available commitment from \$75,000 to \$50,000 and extended the maturity date to July 31, 2023. Additionally, the amendment modifies interest on amounts outstanding to bear interest daily at a per annum rate equal to the Bloomberg Short-Term Bank Yield Index ("BSBY") plus an applicable margin.

At September 30, 2022 and 2021, the Eastern Territory had no amounts outstanding on the Master LOC, but has issued letters of credit on the Master LOC totaling \$1,045 (see Note 20).

On October 20, 2020, the Eastern Territory entered into a \$50,000 unsecured line of credit agreement with TD Bank to provide liquidity support. Amounts drawn down from the line of credit bear interest at one-month LIBOR plus an applicable spread and is payable on or before October 19, 2021. At September 30, 2022 and 2021, the Eastern Territory had no amounts outstanding on the line of credit. The credit facility was not renewed upon maturity.

Debt Covenants

The terms of the term loans and line of credit agreements contain requirements for maintaining certain financial and non-financial covenants. The Eastern Territory was in compliance with all applicable covenants at September 30, 2022 and 2021.

New Markets Tax Credits

During fiscal years 2014 and 2015, the Eastern Territory entered into three (3) New Markets Tax Credit ("NMTC") transactions for the benefit of the Camden Kroc Center. Through these transactions, the Eastern Territory issued leveraged loans receivables of \$12,663 to two investment funds in fiscal 2014 ("Camden 1" and "Camden 2") and \$7,054 to one investment fund in fiscal 2015 ("Camden 3"), due in 2044 and 2045, respectively, with interest payments only on the loans until 2021 and 2022, respectively. The loans bear an

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

interest rate of 1% and are unsecured. Additionally, in connection with the Camden NMTC transactions, the Eastern Territory obtained loans payable for \$17,641 and \$9,800 for the Camden Kroc Center during the years ended September 30, 2014 and 2015, respectively, maturing in 2044 and 2045, respectively. The loans bear interest rates that range between 0.71% and 1.15%. Interest-only payments are required until maturity upon which time the entire principal balance will become due.

At the closing of each of the Camden NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately \$1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

On June 11, 2021, the Camden 1 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 1 NMTC deal occurred on June 21, 2021, and resulted in the extinguishment of the related loans receivable of \$6,946 and loans payable of \$9,800. The net gain of \$2,854 is included as part of other revenue in the accompanying 2021 consolidated statement of activities.

On August 16, 2021, the Camden 2 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 2 NMTC deal occurred on September 13, 2021, and resulted in the extinguishment of the related loans receivable of \$5,717 and loans payable of \$7,841. The net gain of \$2,124 is included as part of other revenue in the accompanying 2021 consolidated statement of activities.

On February 23, 2022, the Camden 3 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 3 NMTC deal occurred on February 23, 2022, and resulted in the extinguishment of the related loans receivable of \$7,054 and loans payable of \$9,800. The net gain of \$2,746 is included as part of other revenue in the accompanying 2022 consolidated statement of activities.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to Camden NMTC totaled \$0 and \$7,054, respectively, and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to Camden NMTC totaled \$0 and \$9,800, respectively, and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

During fiscal year 2016, the Eastern Territory entered into a NMTC transaction for the benefit of the Greater Cleveland Area Services ("GCAS"). Through this transaction, the Eastern Territory issued a leveraged loan receivable for \$11,508 to an investment fund due in 2045. The loan bears an interest rate of 1.15%. Interest-only payments are required until 2022 and the loan is unsecured. Additionally, in connection with the GCAS NMTC transaction, the Eastern Territory obtained three loans payable totaling \$17,435 for the GCAS. The loans bear an interest rate of 1%. Interest-only payments are required until maturity in 2045.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to GCAS NMTC totaled \$11,508 and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to GCAS NMTC totaled \$17,435 and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

At the closing of the GCAS NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately \$1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

On December 12, 2022, the GCAS investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the GCAS NMTC deal occurred on December 30, 2022, and resulted in the extinguishment of the related loans receivable of \$11,508 and loans payable of \$17,435. The net gain of \$5,927 will be recognized by the Eastern Territory in fiscal year 2023.

During fiscal year 2018, the Eastern Territory entered into a NMTC transaction for the benefit of the Harrisburg Corps ("Harrisburg"). Through this transaction, the Eastern Territory issued a leveraged loan receivable for \$6,802 to an investment fund due in 2040. The loan bears an interest rate of 1%. Interest-only payments are required until 2025 and the loan is unsecured. Additionally, in connection with the Harrisburg NMTC transaction, the Eastern Territory obtained two loans payable totaling \$9,700 for Harrisburg. The loans bear an interest rate of 1.52%. Interest-only payments are required until maturity in 2048.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to Harrisburg NMTC totaled \$6,802,000 and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to Harrisburg NMTC totaled \$9,700 and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

At the closing of the Harrisburg NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately \$1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

NOTE 11 - INTEREST RATE SWAPS

Concurrent with the issuance of the Notes, the Eastern Territory entered into a total of six interest rate swap agreements with notional amounts totaling \$345,000 in order to hedge its interest rate risk on the Notes whereby the Eastern Territory agreed to pay a counterparty a fixed rate and the counterparty agreed to pay the Eastern Territory a variable interest rate intended to approximate the variable rate equal to 30-Day LIBOR (3.143% at September 30, 2022 and 0.080% at September 30, 2021) on the Eastern Territory's Commercial Paper and Term Loans. The interest rate swap agreements issued concurrently with the issuance of the Notes in fiscal years 2007 through 2011 were maintained to hedge interest rate risk on the 2007A Notes and 2016A Notes.

Concurrent with the issuance of Term Loan B, the Eastern Territory has entered into a seventh interest rate swap transaction with U.S. Bank in the notional amount of \$55,000, wherein the Eastern Territory agreed to pay U.S. Bank a fixed rate of interest equal to 2.149% of the notional amount and receive from U.S. Bank an interest payment equal to 30-Day LIBOR (3.143% at September 30, 2022 and 0.080% at September 30, 2021). The interest rate swap agreement issued concurrently with the 2007 Series B Notes was maintained to hedge interest rate risk on Term Loan A and expired on November 1, 2021.

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

The summary of the Eastern Territory's interest rate swap agreements as of September 30, 2022 and 2021 are as follows:

Counterparty	2022 Notional Amount	2021 Notional Amount	Eastern Territory Fixed Rate	Expiration	Counterparty Interest Rate
JPMorgan	\$ 100,000	\$ 100,000	5.615%	June 1, 2040	30-Day LIBOR
Bank of America	60,000	60,000	5.615%	June 1, 2040	30-Day LIBOR
JPMorgan	40,000	40,000	4.576%	June 1, 2040	30-Day LIBOR
Bank of America	35,000	35,000	4.576%	June 1, 2040	30-Day LIBOR
U.S. Bank	50,000	50,000	3.960%	June 1, 2024	30-Day LIBOR
U.S. Bank	60,000	60,000	2.975%	June 1, 2024	30-Day LIBOR
U.S. Bank	-	55,000	2.149%	November 1, 2021	30-Day LIBOR
	<u>\$ 345,000</u>	<u>\$ 400,000</u>			

The Eastern Territory accounts for its interest rate swap agreements in accordance with FASB Accounting Standards Codification ("ASC") Topic 815, *Accounting for Derivative Instruments and Hedging Activities*. Fair values of interest rate swap agreements are the estimated amounts that the Eastern Territory would have received or paid, including accrued interest, to terminate the agreements on the date of the consolidated statements of financial position. The estimated fair values of the agreements are recorded as assets or liabilities within the consolidated statements of financial position. Changes in the estimated fair values are recorded in the consolidated statements of activities.

Amounts included within the consolidated financial statements as of September 30, 2022 and 2021 are as follows:

Counterparty	Fair Value as of September 30, 2022	Fair Value as of September 30, 2021	Consolidated Statements of Financial Position Location	Change in Fair Value for the Year Ended September 30, 2022	Change in Fair Value for the Year Ended September 30, 2021	Consolidated Statements of Activities Location
JPMorgan	\$ 24,270	\$ 63,145		\$ 38,875	\$ 15,972	
Bank of America	14,562	37,887		23,325	9,583	
JPMorgan	4,760	18,684		13,924	6,016	
Bank of America	4,165	16,396		12,231	5,216	
U.S. Bank	(283)	4,660		4,943	2,397	
U.S. Bank	(1,338)	4,025		5,363	2,245	
U.S. Bank	-	189		189	1,097	
	<u>\$ 46,136</u>	<u>\$ 144,986</u>	Interest rate swaps	<u>\$ 98,850</u>	<u>\$ 42,526</u>	Change in fair value of interest rate swaps

NOTE 12 - CONDITIONAL ASSET RETIREMENT OBLIGATIONS

The Eastern Territory is required to recognize a conditional asset retirement obligation ("CARO") related to the cost associated with the eventual remediation and abatement of asbestos and other environmental hazards contained within its physical plant. The cost of the abatement was based upon a consultant's estimate which specializes in such abatements. At September 30, 2022 and 2021, the CARO was \$70,473 and \$68,870, respectively. Land, buildings and equipment included capitalized conditional asset retirement obligations at a cost of \$13,810 and accumulated depreciation of \$13,810 at September 30, 2022 and 2021.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

For the years ended September 30, 2022 and 2021, the Eastern Territory recorded accretion expense of \$2,011 and \$1,968, respectively. During fiscal years 2022 and 2021, the remediation costs amounted to \$408 and \$514, respectively, and were recorded as a reduction to the CARO.

NOTE 13 - ENDOWMENTS

The Eastern Territory's endowment consists of approximately one thousand four hundred individual funds established for a variety of purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Eastern Territory is subject to the New York Prudent Management of Institutional Funds Act ("NYPMIFA"), as enacted by the State of New York and thus, classifies earnings in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Trustees appropriates such amounts for expenditure. Most of those net assets are also subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Trustees has interpreted NYPMIFA as not requiring the maintenance or purchasing power of the original gift amount contributed to the endowment fund, unless explicit donor restrictions to the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Eastern Territory considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gifts donated to the fund, and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Eastern Territory has interpreted NYPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. Additionally, in accordance with NYPMIFA, the Board of Trustees considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purpose of the Eastern Territory and the donor-restricted endowment fund
- General economic conditions
- The possible effects of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Eastern Territory
- The investment policies of the Eastern Territory

Spending Policy

The Eastern Territory has a policy of making available for distribution each year 5% of its endowment fund's average fair value over the prior 20 quarters, excluding the immediately preceding quarter, unless otherwise directed by the donor. In establishing this policy, the Eastern Territory considered the long-term expected return on its endowment. Accordingly, over the long-term, the Eastern Territory expects the current spending policy to allow its endowment to grow at an average real rate of return greater than inflation. This

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

is consistent with the Eastern Territory's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Return Objectives and Risk Parameters

The Eastern Territory has adopted investment 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 are those assets of donor-restricted funds that the Eastern Territory must hold in perpetuity or for donor-specified periods, as well as board-designated funds. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of appropriate benchmarks without putting the assets at imprudent risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term objectives, the Eastern Territory 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). The Eastern Territory targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that donors or NYPMIFA requires the Eastern Territory to retain as a fund of perpetual duration.

Deficiencies of this nature exist in donor-restricted endowment funds, which together have an original gift value of \$14,077, a current fair value of \$13,331, and a deficiency of \$746 as of September 30, 2022. Deficiencies of this nature exist in donor-restricted endowment funds, which together have an original gift value of \$66, a current fair value of \$65, and a deficiency of \$1 as of September 30, 2021. These deficiencies resulted from unfavorable market fluctuations that occurred after the investment of new contributions for donor-restricted endowment funds and continued appropriations for certain programs that were deemed prudent by the Board of Trustees.

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

Endowment Net Asset Composition by Type of Fund

The following table summarizes endowment net asset composition by type of fund as of September 30, 2022 and 2021:

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 207,997	\$ -	\$ 207,997
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity	-	448,017	448,017
Accumulated investment gains ultimate use			
Without purpose restrictions	-	27,749	27,749
With purpose restrictions	-	235,794	235,794
	-	263,543	263,543
Total endowment funds	\$ 207,997	\$ 711,560	\$ 919,557
	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 107,475	\$ -	\$ 107,475
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity	-	441,976	441,976
Accumulated investment gains ultimate use			
Without purpose restrictions	-	42,111	42,111
With purpose restrictions	-	398,392	398,392
	-	440,503	440,503
Total endowment funds	\$ 107,475	\$ 882,479	\$ 989,954

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

The following table summarizes changes in endowment net assets for fiscal years 2022 and 2021.

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, September 30, 2020	\$ 122,002	\$ 705,658	\$ 827,660
Contributions and bequests	-	2,432	2,432
Designated by Board	24,166	-	24,166
Re-designated by Board for other purposes	(2,985)	-	(2,985)
Appropriation of endowment assets for expenditure	(37,936)	(35,584)	(73,520)
Investment return, net	2,228	209,973	212,201
Endowment net assets, September 30, 2021	107,475	882,479	989,954
Contributions and bequests	-	6,166	6,166
Designated by Board	143,020	-	143,020
Appropriation of endowment assets for expenditure	(38,844)	(38,984)	(77,828)
Investment loss, net	(3,654)	(138,101)	(141,755)
Endowment net assets, September 30, 2022	\$ 207,997	\$ 711,560	\$ 919,557

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

NOTE 14 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods at September 30, 2022 and 2021:

	2022	2021
Subject to expenditure for specified purpose or future period, including accumulated earnings on endowment assets:		
Character building/social programs	\$ 374,216	\$ 521,273
Assets of trusts administered by the Eastern Territory	10,859	15,766
Beneficial interest in trusts held by others	20,666	20,557
Building/capital purposes	14,543	20,156
Camp and recreational activities	15,504	24,345
Disaster relief services	9,253	15,035
Pledges, legacies and bequests to be paid in future periods	3,035	1,547
Total subject to expenditure for specified purpose or future period	448,076	618,679
Endowments subject to spending policy and appropriation		
Amounts held in perpetuity, for which earnings may be appropriated to support:		
Character building/social programs	421,626	415,602
Building/capital purposes	723	723
Camp and recreational activities	24,260	24,243
Disaster relief services	1,408	1,408
Total endowments subject to spending policy and appropriation	448,017	441,976
Amounts held in perpetuity not subject to appropriation or expenditure:		
Assets of trusts administered by the Eastern Territory	1,652	3,629
Beneficial interest in trusts held by others	199,892	250,106
Pledges, legacies and bequests to be paid in future periods	6,068	502
Total not subject to appropriation or expenditure	207,612	254,237
Total net assets with donor restrictions	\$ 1,103,705	\$ 1,314,892

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

NOTE 15 - NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions is comprised of undesignated and Board-designated amounts for the following purposes at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
General operating	\$ 95,924	\$ 114,843
Board-designated		
Officer retirement and healthcare	(420,822)	(663,411)
Insurance programs	10,069	2,949
Split-interest agreements	15,625	28,181
Building/capital purposes	429,460	357,504
Other	211,604	643,151
	<u>245,936</u>	<u>368,374</u>
Land, buildings and equipment	<u>1,047,314</u>	<u>1,084,544</u>
	<u>\$ 1,389,174</u>	<u>\$ 1,567,761</u>

NOTE 16 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes and/or by occurrence of other events specified by the donors for the years ended September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Purpose restriction accomplished:		
Character building/social programs	\$ 37,410	\$ 31,741
Building/capital purposes	2,063	6,523
Camp and recreational activities	2,214	2,076
Disaster relief services	5,647	10,041
	<u>47,334</u>	<u>50,381</u>
Time restrictions expired	<u>6,734</u>	<u>12,232</u>
Total net assets released from restrictions	<u>\$ 54,068</u>	<u>\$ 62,613</u>

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

NOTE 17 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Eastern Territory's financial assets as of September 30, 2022 and 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of September 30, 2022 and 2021. Amounts not available include amounts set aside for long-term obligations that could be drawn upon if the Board of Trustees approves that action. However, amounts already appropriated from the donor-restricted endowment for general expenditure within one year of the consolidated statement of financial position date have not been subtracted as unavailable.

	2022	2021
Financial assets at September 30		
Cash and cash equivalents	\$ 222,812	\$ 196,803
Accounts receivable	33,152	29,545
Legacies and bequest receivable	20,103	21,065
Pledges receivable, net	1,124	964
Investments, at fair value	2,041,192	2,624,321
Total financial assets at September 30	2,318,383	2,872,698
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Contractual restrictions	(23,619)	(25,668)
Subject to appropriation and satisfaction of purpose/time restrictions	(378,013)	(536,685)
Investments illiquid within one year	(572,419)	(687,176)
Pledges receivable collectible beyond one year	(759)	(177)
Board designations:		
Amounts set aside for long-term obligations	(516,252)	(422,973)
Financial assets available to meet cash needs for general expenditures within one year	\$ 827,321	\$ 1,200,019

The Eastern Territory is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Eastern Territory must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. As part of the Eastern Territory's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Eastern Territory invests cash in excess of daily requirements in short-term investments. In the event of an unanticipated liquidity need, the Eastern Territory could draw upon \$50,000 of an available line of credit, less \$1,045 for amounts previously withdrawn or issued as letters of credit as of September 30, 2022 (see Notes 10 and 20).

NOTE 18 - CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject the Eastern Territory to concentrations of credit risk consist primarily of cash and cash equivalents, receivables and investment securities. The Eastern Territory maintains its cash and cash equivalents with large financial institutions. At certain times, the Eastern Territory's cash account balances may exceed federally insured limits. However, the Eastern Territory has

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021

(In thousands)

not experienced, nor does it anticipate, any losses with respect to such bank balances. Receivables are due from a large number of government agencies, entities and individuals, thereby, diversifying the related concentration of credit risk. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with investments, it is reasonably possible that changes in risk in the near term would materially affect the amounts reported in the consolidated statements of financial position. However, the Eastern Territory's investment portfolio is diversified with several investment managers in a variety of asset classes. The Eastern Territory regularly evaluates its depository arrangements and investments, including performance thereof.

NOTE 19 - LEASES**Lessee**

The Eastern Territory has various lease agreements, principally for office space and thrift stores. The Eastern Territory determines if an arrangement is a lease or contains a lease at a contract's inception. A contract is determined to be or contain a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In evaluating its contracts, the Eastern Territory separately identifies lease and non-lease components, such as common area and other maintenance costs. The Eastern Territory has elected the practical expedient to not separate lease and non-lease components. The Eastern Territory's lease agreements do not contain any residual value guarantees or material restrictive covenants.

Leases result in recognition of right-of-use ("ROU") assets and lease liabilities on the consolidated statements of financial position. ROU assets represent the right to use an underlying asset for the lease term. Lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Eastern Territory determines lease classification as operating or finance at the lease commencement date. ROU assets and lease liabilities for operating and finance leases are included in the consolidated statements of financial position and presented separately based on the classification of the underlying lease arrangement. At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The discount rate is based on the rate implicit within the lease. If this rate is unknown, the Eastern Territory has elected the practical expedient to use a risk-free rate for operating leases or the incremental borrowing rate using a period comparable with the lease term for finance leases. The lease term may include options to extend or terminate the lease that the Eastern Territory is reasonably certain to exercise.

The Eastern Territory has various lease agreements that do not exceed 12 months ("short-term leases"). The Eastern Territory has elected not to recognize ROU assets and lease liabilities for short-term leases and accordingly, they are excluded from the accompanying consolidated statements of financial position.

Components of lease expense for the years ended September 30, 2022 and 2021 are as follows:

	2022	2021
Lease expenses*		
Finance lease cost - amortization of ROU asset	\$ 47	\$ 47
Finance lease cost - Interest on lease liability	54	54
Operating lease cost	4,484	4,516
Short-term lease cost	3,794	5,158
Variable lease cost	281	286
	<hr/>	<hr/>
Total lease expenses	\$ 8,660	\$ 10,061

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

- * Lease expense represents the amount recorded within the consolidated statements of activities. Variable lease amounts represent expenses recognized as incurred which are not included in lease liabilities. Operating lease expenses are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

Supplemental quantitative information related to leases for the year ended September 30, 2022 and 2021, are as follows:

	2022	2021
Cash paid for amounts included in the measurement of lease obligations		
Operating cash flows from finance lease	\$ 54	\$ 54
Financing cash flows from finance lease	4	3
Operating cash flows from operating leases	4,497	4,046
ROU assets obtained in exchange for new operating lease obligations	3,807	14,175
ROU assets obtained in exchange for new finance lease obligation	-	1,407
Weighted-average remaining lease term (in years) - operating leases	2.8	3.3
Weighted-average discount rate - operating leases	0.91%	0.30%
Weighted-average remaining lease term (in years) - finance lease	26.6	27.6
Weighted-average discount rate - finance lease	3.84%	3.84%

Minimum future lease payments under non-cancelable leases having remaining terms in excess of one year as of September 30, 2022, are as follows:

Years Ending September 30,	Operating	Finance
2023	\$ 3,996	\$ 60
2024	3,160	62
2025	1,621	63
2026	830	65
2027	124	67
Thereafter	-	2,064
	9,731	2,381
Total minimum lease payments		
Less: amounts representing interest	(132)	(982)
Present value of future minimum lease payments	\$ 9,599	\$ 1,399

Lessor - 99-Year Ground Lease

The Eastern Territory owns the land and building at 132 West 14th Street in New York City. In June 2021, the Eastern Territory entered into a 99-year ground lease with a developer that expires in 2120, for the land and building at that location. Under the terms of the lease agreement, annual base rent payments of \$650 are due starting on the day immediately following the 3rd anniversary of the lease commencement ("Rent Commencement Date") and are payable to the Eastern Territory on a quarterly basis on the first day of each calendar quarter. Beginning in the 6th year of the lease, annual base rent will increase 3% and remain fixed for the immediate five-year period (i.e. through the 10th year of the lease). At the conclusion of the

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

10th year and for each successive five-year period thereafter, annual base rent will increase 3% until the end of the lease term.

However, the lease agreement provides for an annual base rent reset at the following dates:

- At the commencement of the 33rd year of the lease, annual base rent will be adjusted by increasing the amount of base rent due in that year by the lower of (a) base rent due multiplied by 102% or (b) base rent by the average annual increase in the Consumer Price Index for each year commencing from the 1st year of the lease through the 32nd year of the lease.
- At the commencement of the 66th year of the lease, annual base rent will be adjusted by increasing the amount of base rent due in that year by the lower of (a) base rent due multiplied by 102% or (b) base rent by the average annual increase in the Consumer Price Index for each year commencing from the 33rd year of the lease through the 65th year of the lease.

Upon reset of annual base rent in years 33 and 66 of the lease, all remaining rent years within that specific five-year period will be adjusted to the new base rent calculation (e.g., years 34 and 35 will be adjusted to the reset rate from year 33). Each successive five-year period thereafter will be increased by 3%.

The lease agreement also provides for additional rent to be paid to the Eastern Territory at specified dates. The first up-front rent payment of \$7,000 was received by the Eastern Territory in July 2021. The secondary up-front payment of \$2,000 is due on Rent Commencement Date (June 2024) and the tertiary up-front payment of \$2,000 is due on the day immediately following the 10th anniversary of the lease commencement date (June 2031).

In addition to base rent and additional rent, the lessee is responsible for all other costs and expenses relating to or arising out of the use, operation, and maintenance of the property inclusive of real estate taxes, assessments and other impositions. At all times, the lessee shall keep the building insured against loss or damage by fire or other casualty. If the property were to be damaged or destroyed, the lessee must repair, replace, restore or rebuild the structure to at least as valuable as the improvements prior to such casualty. Legal title to both the land and the building rests with the Eastern Territory and possession of the building, including tenant improvements, will revert to the Eastern Territory in 2120.

The 99-year ground lease transaction was accounted for by the Eastern Territory, as a lessor, as a sales-type lease. Accordingly, on lease commencement date, the Eastern Territory a) derecognized the net book value of land and building of \$643, b) recognized a net investment in lease of \$21,100, which consisted of (i) present value of lease payments not yet received by the lessor of \$21,056 and (ii) present value of the unguaranteed residual asset of \$44 and, c) recorded selling profit of \$19,537, net of direct costs of \$920, which is included within gain on sale/disposition of land, buildings and equipment in the accompanying 2021 consolidated statement of activities.

Components of net investment in lease as of September 30, 2022 and 2021 includes the following:

	2022	2021
Lease receivable	\$ 14,959	\$ 14,056
Unguaranteed residual asset	47	44
Net investment in lease	<u>\$ 15,006</u>	<u>\$ 14,100</u>

The Salvation Army - Eastern Territory
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(in thousands)

Minimum future lease payments due to the Eastern Territory under the ground lease as of September 30, 2022, are as follows:

<u>Years Ending September 30,</u>	
2023	\$ -
2024	2,163
2025	650
2026	662
2027	699
Thereafter	<u>136,048</u>
Total minimum lease payments	140,222
Less: amounts representing interest (6.28%)	<u>(125,263)</u>
Present value of future minimum lease payments	<u>\$ 14,959</u>

NOTE 20 - COMMITMENTS AND CONTINGENCIES

Letters of Credit

As of September 30, 2022, the Eastern Territory has issued letters of credit totaling \$22,486 and primarily to insurance companies under various insurance programs. These letters of credit are collateralized by the Eastern Territory's cash and cash equivalents and renew automatically each year.

Legal Proceedings

The Eastern Territory, in the normal course of its operations, is or could become a party to various legal proceedings and complaints, the majority of which are covered by insurance. While it is not feasible to predict the ultimate outcomes of such matters, management is not aware of any claims or contingencies, which are not covered by insurance, that would have a material adverse effect on the consolidated financial position, changes in net assets and cash flows of the Eastern Territory.

Real Estate and Construction Commitments

The Board of Trustees of the Eastern Territory had future capital commitments of approximately \$24,400 which was unspent as of September 30, 2022.

Government Grants and Contracts

The Eastern Territory receives grants and contracts from federal, state and local governments. Cost reimbursement grant programs, including those subject to independent audit under the Office of Management and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, may be reviewed by grantor agencies. These audits and reviews could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, management believes that any costs ultimately disallowed would not materially affect the Eastern Territory's consolidated financial position.

The Salvation Army - Eastern Territory

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2022 and 2021
(In thousands)

NOTE 21 - RELATED PARTY TRANSACTIONS

For fiscal years 2022 and 2021, the Eastern Territory made payments for administrative services to The Salvation Army National Headquarters of \$1,300 each year. In addition, for fiscal years 2022 and 2021, the Eastern Territory made payments to The Salvation Army International Headquarters of \$6,622 and \$6,524, respectively, for World Services and \$12,600 and \$4,890, respectively, for other mission grants and administrative services.

NOTE 22 - ACCOUNTING FOR INCOME TAXES

The Eastern Territory follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the consolidated financial statements if the position is "more-likely-than-not" to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged.

The Eastern Territory has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it was nexus; and to identify and evaluate other matters that may be considered tax positions. The Eastern Territory has determined that as of September 30, 2022 and 2021, there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements.

NOTE 23 - SUBSEQUENT EVENTS

The Eastern Territory evaluated its September 30, 2022 consolidated financial statements for subsequent events through March 31, 2023, the date the consolidated financial statements were issued. The Eastern Territory is not aware of any material subsequent events which would require recognition or disclosure in the accompanying consolidated financial statements, except as disclosed in Note 10.

THE SALVATION ARMY
a New York Corporation
FEIN 13-5562351
DUNS 06-2517941
UEI KMXNXV2SBAQ3

Executive Address: 440 West Nyack Road
West Nyack, New York 10994-1739
T 845-620-7200 F 877-664-7729

listing of Corporate Trustees and Officers

<u>NAME/EMPLOYMENT</u>	<u>TITLE</u>	<u>HOME ADDRESS</u>
Merle Heatwole	Chairman Trustee	
Ralph E. Bukiewicz	President, Trustee	
Ivan K. Rock	Vice President, Trustee	
Debra S. Ashcraft	Treasurer, Trustee	
Michelle L. Dressler	First Assistant Treasurer	
Michael J. Southwick	Secretary	
Richard D. Allen	Assistant Secretary - Legal	
Thomas O. Henson	Second Assistant Treasurer	
Joy L. Blanchard	Assistant Secretary - Finance	
Susan L. Bukiewicz	Trustee	
Christine J. Rock	Trustee	
Steven E. Ashcraft	Trustee	
David B. Davis	Trustee	
Margaret W. Davis	Trustee	
Cindy-Lou Drummond	Trustee	

As of 1 March 2025
(EXADPL)

Jenny Connor-Belcourt, CRSW



Education

New Hampshire Technical Institute

Associate of Science – Addiction Counseling – 2010

Fullerton College, CA

Environmental Science - 1981

Occupational Licenses and Certificates

Certified Recovery Support Worker (CRSW) (No.0001) State of New Hampshire

Notary Public for the State of New Hampshire

New Hampshire Commercial Driver's License

Homeless Management Information System Certificates of Training

Active Shooter Training

Professional Experience

The Salvation Army McKenna House - 2010 to present

Shelter Director - June 2016 to present

- Program Development, Facilities Management, Fundraising, Staff Supervision, Fiscal Management & Planning, Community Relations, Development & Implementation of Procedures
- Continue to utilize CRSW for one-on-one with shelter residents.

Case Manager/Recovery Support Worker – November 2010 – April 2011 & October 2012 - June 2016

- Worked closely with Shelter Director and Shelter Supervisor to review case management plan of residents, team discussion of matters affecting the shelter overall (residents, building, policies, programs, etc.)
- Worked closely with residents: Bio/psycho/social assessments, develop rapport & develop a case management plan toward gaining independence and transition into permanent housing, referrals, follow-up, maintaining updated records, group activities facilitator.

Phoenix Houses of New England – 2009 to 2012

Counselor/Director of IDIP

- Direct care to clients in residential treatment, facilitated educational and counseling groups, supervision of second shift staff.
- Developed IDIP educational program with Phoenix House Franklin Center Director to comply with NH rules and statutes.

Other Activities

- Compliance with maintaining CRSW with training including but not limited to Suicide Prevention, Ethics, Trends, along with bi-weekly LADC Supervision requirements.
- Attend City of Concord Steering Committee on Ending Homelessness
- Housing Action New Hampshire bi-weekly meetings
- Attend NH BHS Shelter Directors monthly meetings.
- Attend NH BoS-CoC monthly meetings.
- Spanish literate

Kellie Wzolek



Work Experience

Case Manager, Salvation Army McKenna House, June 2021 to present

- Training in HMIS
- Finding clients' housing
- Referrals for benefits and services for mental health, addiction, physical health, healthcare
- Case notes, medication sheets, weekly planning for meetings
- De-escalation and redirection of various situations
- Speak with social workers before a client comes in to see if they would work for this program
- Document written warnings and talk to them about what they need to do to follow the rules
- Active shooter training

Community Integration Specialist, Fellowship Housing Opportunities, September 2020 to September 2022

- Notes of the day on clients
- Supervise medications
- Make meals
- Bring clients to appointments or do an activity with them
- Assist with Zoom meetings
- Make sure clients are following the rules and chores

Support Staff, Families in Transition/ New Horizons Shelter, April 2020 to August 2020

- Supervise participants attending the shelter
- Knowledge of Narcan
- Keeping participants safe

LNA/Geropsych, Elliot Hospital, November 2017 to present

- Use of CPI, restraints, and reorientation of patients
- Always supervise patients
- Safety checks

LNA, Havenwood Heritage Heights, August 2001-2017

- Ambulate patients
- Notify nurse of all changes in care
- Input cards into the computer

LNA, Maple Leaf Health Center, June 2001-Aug 2001

- Received LNA license here
- ADLS of all residents
- Supervision in feeding

Education Bachelor Sociology, Southern New Hampshire University, Manchester NH, September 2015 to July 2017

Volunteer Work, The Friendly Kitchen, April 2005 to March 2020, Rise Again Outreach- Boxes of Love, 2010 to present

Licenses, December 14, 2022 to December 14, 2024, 022968-24 is my license number

Certifications, CPI, June 2023 to June 2024

CPR February 2023 to February 2025

Awards LNA of the Year 2007 awarded at Havenwood

Richard O Artz



Education

University of Central Florida
Bachelor's Degree in Business Administration – 1982

Occupational Licenses & Certificates

Narcotics Administration
Nonviolent Crisis Intervention
Active Shooter Training

Professional Experience

The Salvation Army McKenna House
House Supervisor - February 2018 to present

Oversee and manage running of shelter during evening hours, shelter reception, manage all incoming phone calls and messages, maintain daily reports and logs, develop rapport with clients, oversee client program compliance, communication with director and other staff of any arising issues or concerns, USDA inventory, chore scheduling

SCSEP and Residential Staff Volunteer - Front Desk - April 2016 to February 2018

Shelter reception, manage all incoming phone calls and messages, complete forms for NH-HMIS Coordinated Entry, schedule and complete intakes of new clients, maintain daily reports and logs, develop rapport with clients, oversee client program compliance, effective and timely communication with professional staff of any arising issues or concerns

City Cab of Orlando – February 1997 to September 2012

Taxi Cab Driver

Tiffany Furniture – 1989 to December 1996

Warehouse Supervisor

Ability Summary

I am a quick learner, diligent, punctual, conscientious, and reliable. I have the ability to communicate to diverse groups of people. My experience includes retail, customer service, seven years in a supervisory position in production and warehouse, and almost two years as front office staff for a 42 bed homeless shelter. I am also familiar with data entry and internet navigation.

Kathy Tilton

Skills & Abilities

- Interpersonal Communications
- Basic Microsoft Word & Excel
- Filing
- Screen and Direct Phone calls

Work Experience

The Salvation Army McKenna House

Concord, NH

- 2017 - Volunteer front desk
- 2018 - 2023 - SCSEP Front Desk volunteer
- 2023 - present Intake Coordinator
- Coordinate screenings, admissions, conduct intakes, orient new residents.
- Front office Desk Clerk, check dorms daily to ensure health and wellness compliance.
- Answer and screen phone calls sort and distribute mail.
- Monitor Residents daily Medications.
- Orient new residents to the facility.

New Hampshire Veteran's Home

Tilton, NH

- 1991-2015 Chef 1
- As head cook prepped food and made 3 meals daily for up to 250 veterans.
- Supervised food service staff
- Managed multiple responsibilities.

Brcana L. West



Summary

Organized and motivated employee eager to apply time management and organizational skills in various environments. Seeking entry-level opportunities to expand skills while facilitating company growth. Recent graduate with excellent problem-solving skills. Detail-oriented and able to learn new concepts quickly. Im a responsible and motivated individual with good people skills.

Skills

Friendly, Positive Attitude
Relationship Building
People Skills
Conflict Resolution
Active Listening
Planning & Organizing

Experience

CASHIER | 08/2020 - 04/2021

The Salvation Army Thrift Store - Barre, VT

Preserved appearance of store by arranging and replenishing displays and merchandise racks.
Worked closely with front-end staff to assist customers.
Trained new team members in cash register operation, stock procedures and customer services.
Delivered high level of customer service to patrons using active listening and engagement skills.
Helped with purchases .

YOUTH PROGRAM COORDINATOR | 05/2020 - 08/2020

The Salvation Army Thrift Store - Barre, VT

Oversaw fundraising activities and preparation of public relations materials.
Kept program on-track with well-coordinated activity schedules and parent communications.
Scheduled staff for adequate supervision of children and effective implementation of scheduled activities.

PROGRAM STAFF (CHRISTIAN EDUCATION DIRECTOR) | 06/2019 - 08/2019

Kama Lyle - Standish, ME

Assisted with set up for social events
Maintained positive working relationship with fellow staff and management.
Planned curriculum and daily schedules
Worked creatively with other staff to develop and carry out new themes and events for camp participants.
Engaged children in interactive activities and organized arts and crafts, sports games and field trips.

Education and Training

Norwich University - Northfield, VT | Bachelor of Science

Psychology, 05/2021

Community College of Vermont - Montpelier, VT | Associate of Arts

Human Services, 05/2019

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: The Salvation Army

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jenny Connor-Belcourt	Shelter Director McKenna House	\$0.00	\$57,500.00
Kellie Wszolek	Case Manager McKenna House	\$0.00	\$43,368.00
Richard Artz	House Supervisor McKenna House	\$0.00	\$27,580.00
Kathy Tilton	Intake Coordinator McKenna House	\$0.00	\$19,488.00
TBD	Shelter Director Carey House	\$0.00	\$59,404.00
Breana West	House Manager Carey House	\$0.00	\$49,961.00



ARC
13A

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-in-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

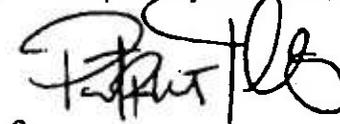
The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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 who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			<i>Subtotal</i>	<i>\$809,070</i>

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			<i>Subtotal</i>	<i>\$1,530,262</i>

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			<i>Subtotal</i>	<i>\$346,722</i>

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			<i>Subtotal</i>	<i>\$231,224</i>

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			<i>Subtotal</i>	<i>\$214,653</i>

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			<i>Subtotal</i>	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			<i>Subtotal</i>	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			<i>Subtotal</i>	\$1,148,515

Southwestern Community Services Inc.

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			<i>Subtotal</i>	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			<i>Subtotal</i>	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			Subtotal	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			Subtotal	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			Subtotal	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			Subtotal	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			Subtotal	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			Subtotal	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguente's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 - Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 - Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 - Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 - Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1 Robert Waters	Shelter Administrator
2 Reuben Hampton	Director, Office of Health Equity
3 Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capability 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capability 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services					
Technical									
Experience (Q1)	150	100	120	120					
Capacity (Q2)	200	185	200	120					
Capability 1 - Coordinated Entry (Q3)	150	110	145	50					
Collaboration (Q4)	150	125	145	90					
Capability 2 - Low Barrier Access (Q5)	200	120	180	90					
Emergency Preparedness and Response (Q6)	150	145	140	85					
TOTAL POINTS	1000	785	930	555					

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise				
Technical									
Experience (Q1)	150	130	150	120	10				
Capacity (Q2)	200	120	200	200	50				
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100				
Collaboration (Q4)	150	125	150	145	75				
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75				
Emergency Preparedness and Response (Q6)	150	80	110	140	20				
TOTAL POINTS	1000	715	950	930	330				

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-OBH-01-STATE

State Grant-In-Aid for

Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	150	134	120	50						
Capacity (Q2)	200	187	200	120						
Capability 1 - Coordinated Entry (Q3)	150	120	145	110						
Collaboration (Q4)	150	130	145	105						
Capability 2 - Low Barrier Access (Q5)	200	180	180	120						
Emergency Preparedness and Response (Q6)	150	110	140	50						
TOTAL POINTS	1000	861	930	555						

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	150	120								
Capacity (Q2)	200	200								
Capability 1 - Coordinated Entry (Q3)	150	145								
Collaboration (Q4)	150	145								
Capability 2 - Low Barrier Access (Q5)	200	180								
Emergency Preparedness and Response (Q6)	150	140								
TOTAL POINTS	1000	930								

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

- | <u>Reviewer Name</u> | <u>Title</u> |
|--------------------------|--|
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 - Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 - Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

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

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 - Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 - Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mgr.</u>

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-12)

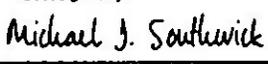
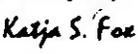
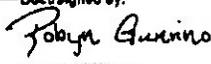
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 The Salvation Army		1.4 Contractor Address 440 West Nyack Road West Nyack, NY 10994	
1.5 Contractor Phone Number 845-620-7693	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$755,300
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: 3/6/2024		1.12 Name and Title of Contractor Signatory Michael J. Southwick Secretary	
1.13 State Agency Signature DocuSigned by:  Date: 3/6/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/7/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:
 - 1.1.1. Are experiencing homelessness in NH;
 - 1.1.2. Are at risk of homelessness statewide; and
 - 1.1.3. Meet the criteria of 'Literally Homeless' as follows:
 - 1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;
 - 1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.2. The Contractor must ensure services are available in Belknap and Merrimack Counties.
- 1.3. The Contractor must:
 - 1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;
 - 1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;
 - 1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and
 - 1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:
 - 1.3.4.1. Building maintenance and repair.
 - 1.3.4.2. Security systems.
 - 1.3.4.3. Heating and possible cooling equipment.
 - 1.3.4.4. Property and business insurance.
 - 1.3.4.5. Utilities and furnishings.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.3.4.6. Amenities such as bathrooms.
- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
- 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
- 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
- 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.2. Safe and appropriate diversion;
- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.7.6.3. Reviewing for compliance with safety and hazard requirements.
- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Background Checks

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

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

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

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. 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.

1.14.2. 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.

1.15. Privacy Impact Assessment

1.15.1. 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

MJS

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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:

- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

confidential in accordance with the license or any other agreement executed by the Department;

- 1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.16.1.9. Agree when utilizing the Department's email system:
 - 1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".
 - 1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

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

- 1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

viewing, handling, hearing, or transmitting Department Data or Confidential Data.

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

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

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

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

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. 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.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

- 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
 - 1.17.1.3. 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.
 - 1.17.1.4. 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.
 - 1.17.1.5. 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.
 - 1.17.1.6. 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.
- 1.17.2. Completion of Transition Services
- 1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

Appropriate Programs and Services

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to hosingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
- 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
- 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

MJS

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services Contractor Name: The Salvation Army Budget Request for: State Grant-In-Aid Emergency Shelter Program Budget Period: 4/1/24 - 6/30/24 Indirect Cost Rate (if applicable) 9%		
Line Item	Program Cost - Funded by DHHS - Belknap County	Program Cost - Funded by DHHS - Merrimack County
1. Salary & Wages	\$28,093	\$29,451
2. Fringe Benefits	\$13,006	\$15,245
3. Consultants	N/A	N/A
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	N/A	N/A
5.(b) Supplies - Lab	N/A	N/A
	N/A	N/A
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical	\$721	N/A
5.(e) Supplies - Office	\$721	\$356
6. Travel	N/A	\$135
7. Software	\$1,107	\$1,318
8. (a) Other - Marketing/Communications	\$1,261	\$890
8. (b) Other - Education and Training	N/A	N/A
8. (c) Other - Professional Fees	\$72	\$178
8. (c) Other - Food and Beverage	N/A	\$356
8. (c) Other - Housekeeping supplies/Linens	\$721	\$178
8. (c) Other - Kitchen and Diningroom Supplies	N/A	\$356
8. (c) Other - Facility Utilities	\$6,015	\$3,585
8. (c) Other - Property Upkeep/Repairs	\$12,532	\$1,781
8. (c) Other - Janitorial Supplies	\$481	\$1,246
8. (c) Other - Repair and Maint Furnishings and Equipment	\$24	\$178
8. (c) Other - Purchase of Furnishings and Equipment	\$2,089	\$356
8. (c) Other - Food Assistance	N/A	\$12,468
8. (c) Other - Clothing Assistance	N/A	\$1,503
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$66,843	\$69,680
Total Indirect Costs	\$6,650	\$5,845
Subtotals	\$73,493	\$69,680
	TOTAL	\$143,173

OS
 MJS
 Contractor Initials: _____
 Date: 3/6/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: The Salvation Army		
Budget Request for: State Grant-In-Aid Emergency Shelter Program		
Budget Period: 7/1/24 - 6/30/25		
Indirect Cost Rate (if applicable) 9.14%		
Line Item	Program Cost - Funded by DHHS - Belknap County	Program Cost - Funded by DHHS - Merrimack County
1. Salary & Wages	\$113,074	\$122,566
2. Fringe Benefits	\$53,825	\$63,962
3. Consultants	N/A	N/A
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	N/A	N/A
5.(b) Supplies - Lab	N/A	N/A
	N/A	N/A
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical	\$2,887	N/A
5.(e) Supplies - Office	\$2,887	\$1,425
6. Travel	\$0	\$1,425
7. Software	\$4,603	\$5,272
8. (a) Other - Marketing/Communications	\$5,046	\$3,562
8. (b) Other - Education and Training	\$0	N/A
8. (c) Other - Professional Fees	\$288	\$712
8. (c) Other - Food and Beverage	N/A	\$1,425
8. (c) Other - Housekeeping supplies/Linens	\$2,887	\$712
8. (c) Other - Kitchen and Diningroom Supplies	N/A	\$1,425
8. (c) Other - Facility Utilities	\$25,062	\$14,342
8. (c) Other - Property Upkeep/Repairs	\$50,413	\$7,125
8. (c) Other - Janitorial Supplies	\$1,925	\$4,887
8. (c) Other - Repair and Maint Furnishings and Equipment	\$962	\$712
8. (c) Other - Purchase of Furnishings and Equipment	\$8,758	\$1,425
8. (c) Other - Food Assistance	\$0	\$50,875
8. (c) Other - Clothing Assistance	\$0	\$6,412
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$272,617	\$288,364
Total Indirect Costs	\$26,990	\$24,156
Subtotals	\$299,607	\$312,520
	TOTAL	\$612,127

Contractor Initials: MJS
 Date: 3/6/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

⁰³
MJS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
MJS

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
MJS

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials 03
MJS

New Hampshire Department of Health and Human Services
Exhibit D
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.).

Contractor Initials 05
MJS

New Hampshire Department of Health and Human Services

Exhibit D

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

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials
os
MJS

New Hampshire Department of Health and Human Services

Exhibit D

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.

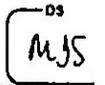
Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until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

Contractor Initials 

New Hampshire Department of Health and Human Services
Exhibit D
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 E

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 E

Contractor Initials

MJS

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Business Associate Agreement
Page 2 of 5

Contractor Initials

MJS

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Business Associate Agreement
Page 3 of 5

Contractor Initials

PHI in
MJS

V 2.0

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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 E

Contractor Initials

used
MJS

Date 3/6/2024



New Hampshire Department of Health and Human

Exhibit E

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

The Salvation Army

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

DocuSigned by:

Michael J. Southwick

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Michael J. Southwick

Name of Authorized Representative

Name of Authorized Representative

Director

Secretary

Title of Authorized Representative

Title of Authorized Representative

3/6/2024

3/6/2024

Date

Date

Exhibit E

Contractor Initials

DS MJS

Date 3/6/2024

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the State Grant-In-Aid Emergency Shelter Program contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Tri-County Community Action Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 27, 2024, (Item #13A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2027
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$615,998
3. Modify Exhibit B, Scope of Services, Section 1.7.1., to read:
1.7.1. Reserved
4. Modify Exhibit B, Scope of Services, Section 1.7.2. lead-in paragraph only, to read:
1.7.2. Ensuring rapid access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
5. Modify Exhibit B, Scope of Services, Section 1.7.6.5., to read:
1.7.6.5. Reviewing policies and procedures specifically around shelter access.
6. Modify Exhibit B, Scope of Services, Section 1.7.7., to read:
1.7.7. Reserved
7. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4, Budget, Amendment #1.
8. Add Exhibit C-3, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-4, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2025, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/22/2025
Date

DocuSigned by:
Katja S. Fox
2A0F5C7D61884E3
Name: Katja S. Fox
Title: Director

Tri-County Community Action Program, Inc.

4/21/2025
Date

DocuSigned by:
Jeanne Robillard
40FF201905A810E9
Name: Jeanne Robillard
Title: CEO

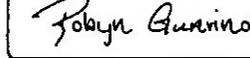
The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

4/25/2025

Date

DocuSigned by:



Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

Exhibit C-3, Budget - Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Tri-County Community Action Program, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/25 - 6/30/26 (SFY26)
Indirect Cost Rate (if applicable)	0.12
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$93,744
2. Fringe Benefits	\$25,311
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$500
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$7,200
Other (please specify)	\$2,800
Other (please specify)	\$2,000
Other (please specify)	\$30,319
9. Subrecipient Contracts	\$0
Total Direct Costs	\$169,374
Total Indirect Costs	\$20,325
TOTAL	\$189,699

Contractor Initials: 

Date: 4/21/2025

Exhibit C-4, Budget - Amendment #1

New Hampshire Department of Health and Human Services	
Contractor Name:	Tri-County Community Action Program, Inc.
Budget Request for:	State Grant-in-Aid Emergency Shelter Program
Budget Period	07/01/26 - 6/30/27 (SFY27)
Indirect Cost Rate (if applicable)	0.12
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$93,744
2. Fringe Benefits	\$25,311
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$500
6. Travel	\$0
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	\$0
Other (please specify)	\$7,200
Other (please specify)	\$2,800
Other (please specify)	\$2,000
Other (please specify)	\$30,319
9. Subrecipient Contracts	\$0
Total Direct Costs	\$169,374
Total Indirect Costs	\$20,325
TOTAL	\$189,699

Contractor Initials: DS
JK

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0007142560



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. 2025.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Tri-County Community Action Program, Inc. (Tri-County CAP).
(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 17th, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard, Randall Pitotte, Brenda Gagne (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, INC. (Tri-County CAP) 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: 4/17/25

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair

Tri-County Community Action Program, Inc. (Tri-County CAP) Mission Statement, Vision and Values

Our Mission Statement: Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Our Vision Statement: Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

Our Values: Tri-County Community Action Program values a culture of integrity. This includes:

- Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
- Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
- Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity, and respect.
- We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Statements of Financial Position	4
Statement of Activities	5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 30
Supplementary Information:	
Schedule of Expenditures of Federal Awards	31 - 33
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	34 - 35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36 - 38
Schedule of Findings and Questioned Costs	39

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate

Report on the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone McDermott & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Inventories	123,409	59,759
Prepaid expenses	<u>138,888</u>	<u>138,811</u>
Total current assets	<u>8,193,440</u>	<u>6,979,931</u>
PROPERTY		
Property and equipment	12,858,931	12,794,151
Less accumulated depreciation	<u>(6,522,499)</u>	<u>(6,088,609)</u>
Property, net	<u>6,336,432</u>	<u>6,705,542</u>
NONCURRENT ASSETS		
Right of use asset, operating	208,857	-
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total noncurrent assets	<u>622,578</u>	<u>410,431</u>
TOTAL ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of long term debt	\$ 139,961	\$ 134,452
Current portion of right of use liability, operating	86,219	-
Accounts payable	456,444	262,473
Accrued compensated absences	249,777	228,342
Accrued salaries	90,948	81,707
Accrued expenses	95,772	117,415
Refundable advances	403,239	446,208
Other liabilities	<u>1,342,462</u>	<u>1,085,406</u>
Total current liabilities	2,864,822	2,356,003
NONCURRENT LIABILITIES		
Right of use liability, operating, less current portion	122,638	-
Long term debt, net of current portion	<u>4,296,550</u>	<u>4,442,866</u>
Total liabilities	<u>7,284,010</u>	<u>6,798,869</u>
NET ASSETS		
Without donor restrictions	7,577,645	7,037,337
With donor restrictions	<u>290,795</u>	<u>259,698</u>
Total net assets	<u>7,868,440</u>	<u>7,297,035</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,152,450</u>	<u>\$ 14,095,904</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 39,636,536	\$ 168,387	\$ 39,804,923	\$ 33,019,028
Program funding	1,131,923	-	1,131,923	1,178,528
Utility programs	1,458,145	-	1,458,145	1,862,325
In-kind contributions	479,251	-	479,251	228,341
Contributions	252,119	-	252,119	140,578
Fundraising	23,626	-	23,626	8,616
Rental income	867,061	-	867,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
	<u>43,884,409</u>	<u>168,387</u>	<u>44,052,796</u>	<u>37,248,999</u>
Total revenues and other support				
NET ASSETS RELEASED FROM RESTRICTIONS	<u>137,290</u>	<u>(137,290)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>44,021,699</u>	<u>31,097</u>	<u>44,052,796</u>	<u>37,248,999</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,314,337	-	1,314,337	1,453,842
Head Start	3,107,886	-	3,107,886	2,792,837
Guardianship	651,255	-	651,255	658,956
Transportation	1,404,213	-	1,404,213	892,112
Volunteer	72,150	-	72,150	62,053
Carroll County Dental	679,379	-	679,379	673,708
Homeless	20,422,871	-	20,422,871	17,630,850
Energy and Community Development	13,099,599	-	13,099,599	9,978,945
Elder	1,276,827	-	1,276,827	1,095,578
Housing Services	212,979	-	212,979	248,736
	<u>42,241,496</u>	<u>-</u>	<u>42,241,496</u>	<u>35,487,617</u>
Total program services				
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	3,315	-	3,315	1,266
	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
Total supporting activities				
Total functional expenses	<u>43,481,391</u>	<u>-</u>	<u>43,481,391</u>	<u>36,634,973</u>
CHANGE IN NET ASSETS	540,308	31,097	571,405	614,026
NET ASSETS, BEGINNING OF YEAR	<u>7,037,337</u>	<u>259,698</u>	<u>7,297,035</u>	<u>6,683,009</u>
NET ASSETS, END OF YEAR	<u>\$ 7,577,645</u>	<u>\$ 290,795</u>	<u>\$ 7,868,440</u>	<u>\$ 7,297,035</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 323,177	\$ 1,844,947	\$ 424,637	\$ 880,490	\$ 44,947	\$ 422,873	\$ 757,030	\$ 1,380,748	\$ 564,893	\$ 58,045	\$ 6,299,893	\$ 608,842	\$ -	\$ 6,908,735
Payroll taxes and benefits	99,401	449,895	109,489	133,770	11,318	97,590	199,734	382,084	116,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,813,593	-	-	29,813,593
Consumable supplies	7,038	218,956	6,079	8,279	358	55,078	33,428	431,354	321,162	1,386	1,063,724	25,899	-	1,109,623
Space costs and rentals	12,648	223,207	48,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	130,652	-	784,129
Depreciation expense	204,391	41,738	2,000	102,254	-	41,903	18,553	42,828	7,110	67,389	527,982	-	-	527,982
In-kind expended	-	219,362	-	24,948	-	-	128,784	-	106,177	-	479,251	-	-	479,251
Consultants and contractors	56,409	13,868	8,228	23,620	-	19,788	132,557	12	12,704	-	283,984	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,089	1,592	11,819	30,814	45,328	25,978	30,485	445,051	5,228	-	450,277
Travel and meetings	751	89,780	8,152	38,208	392	2,635	18,193	24,004	15,328	125	195,650	20,687	-	216,237
Other direct program costs	9,862	51,628	1,278	7,968	429	1,350	7,088	34,790	6,788	36,315	157,718	84,852	3,315	245,883
Fiscal and administrative	8,024	284	15,584	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	189,126
Building and grounds maintenance	158,544	94,147	58	13,630	-	8,548	4,875	576	17,874	7,010	303,282	-	-	303,282
Interest expense	84,491	1,068	683	247	78	-	118	1,814	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	58,280	8,422	863	3,755	1,598	1,819	8,434	6,299	-	3,155	90,225	38,916	-	129,141
Maintenance of equipment and rental	53,270	20,418	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,879	148,132	16,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,379	20,422,871	13,099,599	1,278,827	1212,979	42,241,498	1,236,580	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	299,448	89,805	119,458	8,841	71,557	137,310	275,680	123,351	-	1,236,580	(1,236,580)	-	-
Total Direct & Indirect expenses	\$ 1,447,469	\$ 3,407,334	\$ 721,060	\$ 1,523,669	\$ 78,991	\$ 750,936	\$ 20,560,181	\$ 13,375,279	\$ 1,400,178	\$ 212,979	\$ 43,478,078	\$ -	\$ 3,315	\$ 43,481,391

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,591,982	\$ 460,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,039	\$ 23,485	\$ 5,925,992	\$ 581,978	\$ -	\$ 6,507,970
Payroll taxes and benefits	112,083	425,086	103,479	79,964	8,956	58,357	181,250	352,787	96,642	-	1,398,623	133,158	-	1,531,781
Assistance to clients	-	-	-	89,587	-	-	18,494,024	7,043,336	-	-	23,628,957	-	-	23,628,957
Consumable supplies	8,143	167,505	8,474	7,298	445	57,798	28,753	573,445	308,046	727	1,160,632	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	18,638	5,481	582	74,769	217,912	68,492	-	615,131	112,318	-	727,449
Depreciation expense	168,801	50,188	500	108,348	-	42,409	15,459	60,397	5,833	87,389	519,334	-	-	519,334
In-kind expended	-	117,498	-	-	-	-	53,884	-	57,159	-	228,341	-	-	228,341
Consultants and contractors	94,310	2,132	5,635	13,178	-	197,993	203	44	17,888	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	16,187	1,597	13,097	43,598	44,724	28,182	28,300	412,694	4,851	-	417,545
Travel and meetings	9,147	56,464	5,892	27,581	-	4,329	21,471	17,291	11,289	825	154,299	8,024	-	180,323
Other direct program costs	67,883	52,568	(8,580)	3,699	2,598	871	943	25,003	5,765	108,285	257,115	63,634	1,288	322,215
Fiscal and administrative	91	294	8,928	622	75	8,480	6,067	38,011	4,578	2,919	70,665	144,494	-	215,159
Building and grounds maintenance	135,694	64,695	-	2,111	-	1,888	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	66	1,031	68	-	-	102	388	11	-	96,500	82	-	96,582
Vehicle expense	5,557	-	-	89,672	-	-	-	83,810	-	-	189,039	-	-	189,039
Insurance	48,467	6,338	579	2,827	488	1,341	8,073	6,018	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	8,441	6,486	-	12,700	18,121	67,777	8,332	8,691	192,471	7,383	-	199,854
Fixed fees	13,328	-	35	100	-	1,695	81	4,998	3,407	125	23,665	275	-	23,940
Total Direct Expenses	1,453,842	2,792,837	658,956	892,112	62,053	673,708	17,830,850	9,978,945	1,085,578	248,736	36,487,617	1,148,090	1,288	36,634,973
Indirect Expenses														
Indirect costs	144,922	273,225	70,128	75,578	6,183	68,561	110,702	289,853	108,628	-	1,148,090	(1,148,090)	-	-
Total Direct & Indirect expenses	\$ 1,598,764	\$ 3,066,062	\$ 729,084	\$ 967,690	\$ 68,236	\$ 742,269	\$ 17,741,552	\$ 10,268,898	\$ 1,202,406	\$ 248,736	\$ 36,633,707	\$ -	\$ 1,288	\$ 36,634,973

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 571,405	\$ 614,026
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	528,849	520,221
Gain on disposal of property	(6,817)	(8,874)
Decrease (increase) in assets:		
Accounts receivable	(217,272)	(190,025)
Pledges receivable	(23,016)	47,227
Inventories	(63,650)	(6,774)
Prepaid expenses	(77)	(85,217)
Increase (decrease) in liabilities:		
Accounts payable	193,971	258,170
Accrued compensated absences	21,435	(5,565)
Accrued salaries	9,241	(301,728)
Accrued expenses	(21,643)	(149,180)
Refundable advances	(42,969)	122,068
Other liabilities	<u>257,056</u>	<u>(315,239)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,206,513</u>	<u>499,110</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,091	8,874
Purchases of property and equipment	<u>(161,013)</u>	<u>(158,013)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(152,922)</u>	<u>(149,139)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(140,807)	(129,342)
Repayment on capital lease obligations	<u>-</u>	<u>-</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(140,807)</u>	<u>(129,342)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	912,784	220,629
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>5,215,322</u>	<u>4,994,693</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 88,845</u>	<u>\$ 95,695</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction, and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start funded enrollment is 217, but over the course of the program year serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 208 volunteers, ages 55 and older, of which 50 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 15,000 hours yearly.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 4 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program. A separate audit is performed as it relates to Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance)*. An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. and affiliate have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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

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

The Organization has net assets with donor restrictions of \$290,795 and \$259,698 at June 30, 2023 and 2022, respectively. See **Note 13**.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$403,239 and \$446,208 as of June 30, 2023 and 2022, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Nonprofit tax status

The Organization is a not-for-profit, Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. Management does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2023 and 2022, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2023 and 2022.

As of June 30, 2023 and 2022, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$192,212 and \$169,196, respectively. This amount is included in contributions in the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2022, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2023 and 2022 were approximately 11.26% and 10.95%, respectively, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2023 and 2022 was \$20,143 and \$6,696, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs.*" The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2023 and 2022.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Cornerstone derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment unit is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration Cornerstone expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations, by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use assets of \$208,857 and operating lease liabilities of \$208,857 as of June 30, 2023. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total financial assets	<u>8,344,864</u>	<u>7,191,792</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	290,795	259,698

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Restricted cash, Guardianship Services Program	1,313,655	977,227
Restricted cash	413,721	410,431
Less net assets with time restrictions to be met in less than a year	<u>(254,537)</u>	<u>(207,879)</u>
Amounts not available within one year	<u>1,763,634</u>	<u>1,439,477</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,581,230</u>	<u>\$ 5,752,315</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,982,000 and \$5,899,000 at June 30, 2023 and 2022, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to \$250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	<u>2023</u>	<u>2022</u>
Cash, operations	\$ 4,400,730	\$ 3,827,664
Restricted cash, current	1,313,655	977,227
Restricted cash, long term	<u>413,721</u>	<u>410,431</u>
Total cash and restricted cash	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at Note 7. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2023 and 2022 was \$20,079 and \$20,069, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2023 and 2022. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2023 and 2022 was \$174,841 and \$174,807, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Consolidated Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2023 and 2022 was \$218,801 and \$215,555, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2023 and 2022, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2023 and 2022 consists of weatherization materials, totaling \$123,409 and \$59,759, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 5. PROPERTY

Property consists of the following at June 30, 2023:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,119,418	\$ 4,630,469	\$ 5,488,949
Equipment	2,278,559	1,892,030	386,529
Construction in progress	42,114	-	42,114
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,858,931</u>	<u>\$ 6,522,499</u>	<u>\$ 6,336,432</u>

Property consists of the following at June 30, 2022:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,039,601	\$ 4,426,613	\$ 5,612,988
Equipment	2,329,022	1,661,996	667,026
Construction in progress	6,688	-	6,688
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,794,151</u>	<u>\$ 6,088,609</u>	<u>\$ 6,705,542</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2023 and 2022 totaled \$527,962 and \$519,334, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2023 and 2022, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2023 and 2022, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$249,777 and \$228,342, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 64,236	\$ 80,546
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	236,057	261,160
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,276,888	2,377,169
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,444,781	4,586,475
Unamortized debt issuance costs	<u>(8,270)</u>	<u>(9,157)</u>
Total long term debt	4,436,511	4,577,318
Less current portion due within one year	<u>(139,961)</u>	<u>(134,452)</u>
	<u>\$ 4,296,550</u>	<u>\$ 4,442,866</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The scheduled maturities of long-term debt as of June 30, 2023 were as follows:

Years ending <u>June 30</u>	<u>Amount</u>
2024	\$ 139,961
2025	145,697
2026	151,677
2027	148,113
2028	143,453
Thereafter	<u>3,715,880</u>
	<u>\$ 4,444,781</u>

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2023 and 2022 at 9.25% and 5.75% per annum, respectively. There was no balance outstanding at June 30, 2023 and 2022. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

On July 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk-free borrowing rates commensurate with the lease terms, which was 3.01% at June 30, 2023. Common expenses, classified as space costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month-to-month basis. For the years ended June 30, 2023 and 2022, the annual rent expense for leased facilities and office equipment totaled \$147,801 and \$141,820, respectively.

Lease liability maturities as of June 30, 2023 are as follows:

<u>Year Ending</u> <u>June 30:</u>	<u>Amount</u>
2024	\$ 91,317
2025	59,685
2026	52,460
2027	11,372
2028	<u>3,543</u>
Total undiscounted lease liability	218,377
Less imputed interest	<u>(9,520)</u>
Total lease liability	<u>\$ 208,857</u>

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in Note 1. The Head Start, Transportation and Elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 76,770	\$ -	\$ 76,770
Packing, setup and delivery of congregate and home delivered meals	<u>-</u>	<u>102,077</u>	<u>102,077</u>
	<u>\$ 76,770</u>	<u>\$ 102,077</u>	<u>\$ 178,847</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 2,479	\$ -	\$ 2,479
Packing, setup and delivery of congregate and home delivered meals	-	55,359	55,359
	<u>\$ 2,479</u>	<u>\$ 55,359</u>	<u>\$ 57,838</u>

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately \$367,930 and \$277,300 for the years ended June 30, 2023 and 2022, respectively.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	\$ 69,097	\$ 4,100	\$ 73,197

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	\$ 58,230	\$ 1,800	\$ 60,030

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Transportation</u>	<u>Total</u>
Employee use of home	\$ 73,495	\$ -	\$ -	\$ 73,495
Donated goods	-	-	24,948	24,948
Hotel rooms for homeless clients	-	128,764	-	128,764
Total	<u>\$ 73,495</u>	<u>\$ 128,764</u>	<u>\$ 24,948</u>	<u>\$ 227,207</u>

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Total</u>
Employee use of home	\$ 56,789	\$ -	\$ 56,789
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
Total	<u>\$ 56,789</u>	<u>\$ 53,684</u>	<u>\$ 110,473</u>

NOTE 12. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2023 and 2022, approximately \$39,361,299 (89%) and \$32,598,596 (88%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2023 and 2022, approximately 61% and 64%, respectively, of Cornerstone's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The majority of Cornerstone's assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, Cornerstone operates in a regulated environment. The operation of Cornerstone is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Temporary municipal funding	\$ 192,212	\$ 169,196
Restricted buildings	36,257	38,084
Loans – HSGP	23,484	24,234
RSVP program funds	15,708	6,255
FAP/EAP	14,092	12,079
CC Coos	5,099	6,132
Head Start	3,577	2,370
CC Carroll	180	427
CC Grafton	180	421
LIWAP Program	6	-
RSVP – Matter to Balance	-	500
	<u> </u>	<u> </u>
Total net assets with donor restrictions	<u>\$ 290,795</u>	<u>\$ 259,698</u>

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2023 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2023, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone's regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$207,956 and \$208,162 were held in a segregated account at June 30, 2023 and 2022, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. Once all HAP vouchers are processed and paid, Cornerstone will pay back the replacement reserve account the loan balance of \$26,649. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$6,454 and \$3,003 were held in a segregated account for the years ended June 30, 2023 and 2022, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2023 and 2022 \$4,391 and \$4,390, respectively, were held in a segregated account and generally are not available for operating purposes.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of Cornerstone's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

In accordance with the policy noted above, Cornerstone was required to remit funds to HUD totaling \$71,396 during the year ended June 30, 2022.

NOTE 16. SUBSEQUENT EVENTS

The Organization has evaluated events through November 13, 2023, which is the date that the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011836-02-03	\$ 1,648,664
Head Start	93.600		01CH011836-02-00	34,546
Head Start	93.600		01CH011836-01-04	1,197,945
CRSSA-Head Start	93.600		01HE001251-01-01	6,669
ARPA-Head Start	93.600		01HE001251-01-01	156,900
			CLUSTER TOTAL	3,044,724
Low Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2101NHLCW56	148,661
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2201NHLEI	1,742,864
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLEIA/2301NHLEIE	6,696,322
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	LIHEAPARP22	114,236
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	234,125
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLEIA	89,628
			TOTAL	10,669,178
AGING CLUSTER				
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	2101NHQASS	3,679
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500362	54,950
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services		52,701
			TOTAL	111,630
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	287,060
ARPA - Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	134,975
			TOTAL	422,035
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	None	89,764
			CLUSTER TOTAL	623,429
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	535,232
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	192,741
			TOTAL	727,973
Temporary Assistance for Needy Families (TANF)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	NH750T000031	232,354
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	86,386
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	123,854
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	27,196
			TOTAL	239,436
NH Family Caregiver Support Title III E (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services	570-500628	26,786
State Health Insurance Assistance Program (SHIP)	93.324	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	6,634
Centers for Medicare & Medicaid Services (MIPPA)	93.071	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	5,787
Special Programs for the Aging Title IV and Title II (SMPP)	93.048	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	9,379
Projects for Assistance in Transition from Homelessness Program (PATH)	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	05-95-42-423010-7925	53,606
Total U.S. Department of Health and Human Services				\$ 16,012,925

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE0009818	\$ 343,790
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	339,286
Total U.S. Department of Energy				\$ 683,076
<u>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		22SRFNH001	\$ 70,072
Total U.S. Corporation for National and Community Service				\$ 70,072
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education		\$ 142,118
Total U.S. Department of Agriculture				\$ 142,118
<u>U.S. Department of Transportation</u>				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X048	\$ 307,594
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-18-X048	258,632
			CLUSTER TOTAL	258,632
Total U.S. Department of Transportation				\$ 566,226
<u>U.S. Department of Housing and Urban Development</u>				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services		\$ 88,435
Emergency Solutions Grant Program (EPS)	14.231	State of New Hampshire Department of Health and Human Services		283,815
			TOTAL	370,050
Continuum of Care Program (HOIP) - PSHI	14.287	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOIP) - Coordinated Entry	14.287	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	112,834
Continuum of Care Program (HOIP) - PSHI	14.287	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,787
Continuum of Care Program (HOIP) - Youth Navigator	14.287	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,018
Continuum of Care Program (HOIP) - Youth Transitional Living	14.287	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	896
			TOTAL	326,410
Total U.S. Department of Housing and Urban Development				\$ 696,460

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of the Treasury</u> Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 8,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,738,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		106,000
			TOTAL	<u>14,841,457</u>
ETH	21.027	NH Housing Finance Authority		- 4,488,102
Total U.S. Department of the Treasury				\$ 19,334,444
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 37,505,319</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Tri-County Community Action Program, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tri-County Community Action Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leon McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Tri-County Community Action Program, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2023. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tri-County Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tri-County Community Action Program, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tri-County Community Action Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tri-County Community Action Program, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tri-County Community Action Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDonnell & Roberts
Professional Association*

North Conway, New Hampshire
November 13, 2023

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Department of Housing and Urban Development, Emergency Solutions Grant Program – ALN 14.231
 - U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023
 - U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027
8. The threshold for distinguishing Type A and B programs was \$1,125,160.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2025

Coos County

Board Chair

Sandy Alonzo
Business

Interim Secretary

Brian Hoffman
Business

Brian Bresnahan
Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Treasurer

John Bolton
Low Income

Grafton County

Linda Massimilla

Elected Official

Vice Chair

Ruth Heintz
Business-Attorney

Jared Sullivan
Elected Official

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration ♦ Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management ♦ Budget performance and financial reporting
Innovative solutions & problem solving ♦ Capacity building
Professional presentations ♦ Public speaking
Dedication ♦ Imagination ♦ Determination ♦ Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.
Chief Executive Officer
Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2013

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)

Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.

Direct Services/Volunteer Coordinator: Support Center at Burch House

Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program

Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter

Jefferson, New Hampshire 1996-1999

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA

Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)

Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- ◆ Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- ◆ Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- ◆ Chairman, Haverhill Area Family Violence Council 1998-2003
- ◆ Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- ◆ Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- ◆ Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- ◆ Bethlehem Planning Board 2010 - 2015
- ◆ Bethlehem Conservation Commission 2006 - *current*
- ◆ Granite United Way, North Country Cabinet Member 2011-2012
- ◆ TCCAP: Commendation- Division Director Award, 2011
- ◆ Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- ◆ Licensed Foster Parent, State of NH 2000-2006
- ◆ Small Business Owner : Aurora Energies 2015- *current*
- ◆ Speakeasy Trio Jazz Vocalist/ Sweet Jamn Swing Band Jazz Vocalist 1997- *current*
- ◆ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

E D U C A T I O N

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

Brenda Gagne
Department Head, Economic Supports
Tri County Community Action Program Inc.

Professional Summary:

Successful oversight of the day to day aspects and operations of Tri County CAP's Transit, Guardianship and Energy Assistance Programs.

Experience:

Tri County Community Action Program, Inc.
7/1/2022 – Present
Chief Programs Officer

Tri County Community Action Program, Inc.
6/30/2020 – 6/30/2022

Department Head, Economic Supports

Tri County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;
Overseeing the operations and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
7/2004-5/2017

Operations Manager

Responsibilities include;

- *Running the daily operations of a public transit and para transit service.
- *Facility Management.
- *Gathering statistics
- *Quarterly reporting to NHDOT and BEAS.
- *Preparing quarterly invoices to BEAS and NHDOT
- *Weekly employee scheduling, staff management.
- *Creating procedure manuals
- *Grant writing
- *Budget preparation
- *Writing Warrant Articles
- *Drug & Alcohol Testing
- *Emergency Preparedness

Mountain Village Construction

P.O. Box 96

Milan, N.H. 03588

5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;

- *Customer service.
- *Accounting using Quick Books Pro.
- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.

P.O. Box 300

Milan, N.H. 03588

6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

- *Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- *Development of new programs and year round activities.

- *Producing yearly budgets.
- *Equipment and materials purchasing.
- *Organizing and supervising a large Volunteer staff.
- *Working with the public to create new programs.
- *Coordinating with the Milan Village School on athletic and after school programs.
- *Applying for Federal and State Grants.

Education:

Graduate Gorham High School
Gorham NH

Granite State College
Emergency Management

Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses

Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide
Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005

SARAH WIGHT



EXPERIENCE

April 2021 – Present

Department Head Housing Stability, TRI-COUNTY COMMUNITY ACTION

2019 – April 2021

PROGRAM DIRECTOR (DIVISION DIRECTOR) ENERGY ASSISTANCE SERVICES, TRI-COUNTY COMMUNITY ACTION

- Ensure the Energy Assistance Program's contracts and Federal guidelines are followed by all employee's within the program
- Create and Track Budgets for the program, staying within the programs contracted amount
- Attend monthly/quarterly meetings with the Office of Strategic Initiatives and Neighbor Helping Neighbor
- Update Department Head of any changes or issues that arise

FEBRUARY 2014 – 2019

ENERGY ASSISTANCE PROGRAM MANAGER, TRI-COUNTY COMMUNITY ACTION

- Supervise the processing of the Fuel and Electric Applications
- Oversee staff members of the Energy Assistance Services Program
- Interview and hire staff.
- Work with Office Coordinators with disciplinary actions and/or plans
- Have a professional relationship with outside agencies, town offices and state programs
- Submit weekly and monthly reimbursement request

AUGUST 2010 – FEBRUARY 2019

CERTIFIER, TRI-COUNTY COMMUNITY ACTION

- Verify that submitted Fuel and Electric Applications are processed correctly and all required information is included
- Ensure the State Manual is known and followed when processing applications
- Have a professional relationship with vendors and landlords with mutual clients
- Make referrals to other programs or agencies that can assist clients further

AUGUST 2009 – August 2010

FRONT DESK/DATA ENTRY, ANDROSCOGGIN VALLEY HOSPITAL

- Answer telephone and in person questions
- Enter daily charges and payments
- Update spreadsheets with Medicare and Medicaid payments
- Process refunds

Erik Becker



Education:

Springfield College, Springfield, MA

Bachelor of Science in Human Services

August 2021

Groveton High School, Groveton NH

Diploma

June 2008

Work Experience:

Tri-County Community Action Program, Lancaster NH

Housing Stability Director

July 2023 - Present

- Oversight of Housing Stability Programs
- Oversight of 2 Emergency Homeless Shelters
- Oversight of 211 Regional Access Point
- Seeking and maintaining funding streams
- Community and Stakeholder engagement
- Maintaining positive funder relationships
- Oversight of the USDA Emergency Food Program (TEFAP)

Tri-County Community Action Program, Lancaster NH

Shelter Services Program Director

June 2022 – July 2023

- Oversight of 2 Emergency Homeless Shelters
- Oversight of the USDA Emergency Food Program (TEFAP)
- Oversight of Coordinated Entry and Youth Grants
- Seeking and maintaining funding for Shelter Services
- Community and stakeholder engagement
- Maintaining positive relationships with funders

Tri-County Community Action Program, Lancaster NH

Program Manager

March 2021 – June 2022

- Maintaining shelter records
- Coordinating Client Entry and Exit
- Facilitating Client Case Management
- Directing Shelter Operations
- Driving Community Collaboration
- Supervising Coordinated Entry Staff

**Tri-County Community Action Program- Coos County NH
Homeless Intervention and Prevention Specialist**

July 2020 to February 2021

- Performing Homeless street outreach
- Facilitating Action Planning and Goal Setting
- Identifying and working through/around client barriers
- Assisting clients in accessing shelter and resources

TRI-County Community Action Program: Lancaster NH

Direct Client Service Coordinator

February 2019- July 2020.

- Supporting Shelter guests in accessing resources and services
- Coordinating on-site shelter client case management
- Identifying and working through/around client barriers

Groveton High School, Groveton, NH

Student Assistance Program Coordinator

August 2016-July 2020

- Supporting/ Engaging Students
- Implementing intervention and prevention strategies
- Coordinating with the public health network and school administration.
- Teaching Prevention Ed. Curriculum

North Country Health Consortium, Littleton, NH

Program Coordinator

July 2017- July 2018

Developed and implemented a program targeted to the young adult 18-25 population: specifically, the workforce via employers.

Awards:

Congressional Record

- Awarded in the United States Senate on September 1st, 2019 for work with vulnerable New Hampshire Populations including youth and homeless.

Community Involvement:

Leading Community Discussions on Substance Use Disorders and Recovery 2015-Present

Board Chair: North Country Serenity Center: Peer Recovery Support Center 2020-2021

Youth Leadership through Adventure Advisor

2017-2020

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Tri-County Community Action Program, Inc. (Tri-County CAP)

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Robillard	Chief Executive Officer	\$0.00	\$132,000.00
Randall Pilotte	Chief Financial Officer	\$0.00	\$96,239.78
Brenda Gagne	Chief Program Officer	\$0.00	\$84,159.92
Sarah Wight	Department Head	\$5,400.00	\$62,000.00
Erik Becker	Program Director	\$5,400.00	\$52,000.00



Lori A. Weaver
Commissioner

Katja S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

ARC
13A

March 4, 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 for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	\$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	\$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	\$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	\$291,200
My Friend's Place Dover, NH	156274	Strafford County	\$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	\$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	\$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	\$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	\$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	\$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	\$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	\$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	\$236,600
		Total:	\$8,500,000

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, 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 year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

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 December 12, 2023 through January 12, 2024. The Department received 32 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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,



for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$204,048
2025	102-500731	Contracts for Prog Svc	42307020	\$605,022
			Subtotal	\$809,070

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$381,600
2025	102-500731	Contracts for Prog Svc	42307020	\$1,148,662
			Subtotal	\$1,530,262

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$87,360
2025	102-500731	Contracts for Prog Svc	42307020	\$259,362
			Subtotal	\$346,722

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$58,538
2025	102-500731	Contracts for Prog Svc	42307020	\$172,686
			Subtotal	\$231,224

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$72,858
2025	102-500731	Contracts for Prog Svc	42307020	\$141,795
			Subtotal	\$214,653

Nashua Soup Kitchen and Shelter Inc

174173

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$83,840
2025	102-500731	Contracts for Prog Svc	42307020	\$248,911
			Subtotal	\$332,751

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$41,896
2025	102-500731	Contracts for Prog Svc	42307020	\$124,251
			Subtotal	\$166,147

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$289,380
2025	102-500731	Contracts for Prog Svc	42307020	\$859,135
			Subtotal	\$1,148,515

Southwestern Community Services Inc

177511

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$154,700
2025	102-500731	Contracts for Prog Svc	42307020	\$459,286
			Subtotal	\$613,986

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$50,960
2025	102-500731	Contracts for Prog Svc	42307020	\$151,294
			Subtotal	\$202,254

The Front Door Agency

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$66,937
2025	102-500731	Contracts for Prog Svc	42307020	\$294,782

Fiscal Details

			Subtotal	\$361,719
--	--	--	-----------------	------------------

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$143,173
2025	102-500731	Contracts for Prog Svc	42307020	\$454,333
			Subtotal	\$597,506

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$46,901
2025	102-500731	Contracts for Prog Svc	42307020	\$140,798
			Subtotal	\$187,699

AU Total	\$6,742,508
-----------------	--------------------

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc

166570

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$210,130
			Subtotal	\$210,130

Families in Transition

157730

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$398,938
			Subtotal	\$398,938

Hundred Nights Inc

313375

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	\$90,078
			<i>Subtotal</i>	\$90,078

Marguerite's Place Inc

157465

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$59,976
			<i>Subtotal</i>	\$59,976

My Friends Place

156274

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$49,247
			<i>Subtotal</i>	\$49,247

Nashua Soup Kitchen and Shelter Inc

174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$86,449
			<i>Subtotal</i>	\$86,449

New Hampshire Catholic Charities

177165

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$43,153
			<i>Subtotal</i>	\$43,153

NH Coalition Against Domestic and Sexual Violence

155510

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$298,385
			<i>Subtotal</i>	\$298,385

Southwestern Community Services Inc

177511

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$159,514
			Subtotal	\$159,514

The Friends Program Inc

154987

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$52,546
			Subtotal	\$52,546

The Front Door Agency Inc

156244

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$102,381
			Subtotal	\$102,381

The Salvation Army

177627

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$157,794
			Subtotal	\$157,794

Tri-County Com Action Program (Tri-County CAP)

177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	\$0
2025	102-500731	Contracts for Prog Svc	42307020	\$48,901
			Subtotal	\$48,901

AU Total	\$1,757,492
-----------------	--------------------

Grand Total	\$8,500,000
--------------------	--------------------

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	150	100	145	125	130	100	120	50	100	150
Capacity (Q2)	200	100	190	150	150	135	200	80	135	160
Capability 1 – Coordinated Entry (Q3)	150	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	150	90	140	50	135	125	145	60	75	145
Capability 2 – Low Barrier Access (Q5)	200	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	150	95	140	25	120	50	140	70	75	55
TOTAL POINTS	1000	645	935	470	840	670	930	415	657	795

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

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place.	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	150		150	120						
Capacity (Q2)	200		165	200						
Capability 1 – Coordinated Entry (Q3)	150		120	145						
Collaboration (Q4)	150		120	145						
Capability 2 – Low Barrier Access (Q5)	200		125	180						
Emergency Preparedness and Response (Q6)	150		95	140						
TOTAL POINTS	1000	Withdrawn	775	930						

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

Reviewer Name	Title
1. Robert Waters	Shelter Administrator
2. Reuben Hampton	Director, Office of Health Equity
3. Amanda Spreeman	SOR Contracts & Program Mngr.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capacity 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capacity 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

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

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House					
Technical									
Experience (Q1)	150	75	120	50					
Capacity (Q2)	200	100	200	120					
Capacity 1 – Coordinated Entry (Q3)	150	25	145	110					
Collaboration (Q4)	150	100	145	105					
Capacity 2 – Low Barrier Access (Q5)	200	10	180	120					
Emergency Preparedness and Response (Q6)	150	10	140	50					
TOTAL POINTS	1000	320	930	555					

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

- | | |
|--------------------------|--|
| <u>Reviewer Name</u> | <u>Title</u> |
| 1 <u>Robert Waters</u> | <u>Shelter Administrator</u> |
| 2 <u>Reuben Hampton</u> | <u>Director, Office of Health Equity</u> |
| 3 <u>Amanda Spreeman</u> | <u>SOR Contracts & Program Mngr.</u> |

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-In-Aid for
 Project Title Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	150	100	120	120						
Capacity (Q2)	200	185	200	120						
Capability 1 - Coordinated Entry (Q3)	150	110	145	50						
Collaboration (Q4)	150	125	145	90						
Capability 2 - Low Barrier Access (Q5)	200	120	180	90						
Emergency Preparedness and Response (Q6)	150	145	140	85						
TOTAL POINTS	1000	785	930	555						

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

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	150	130	150	120	10					
Capacity (Q2)	200	120	200	200	50					
Capability 1 - Coordinated Entry (Q3)	150	120	140	145	100					
Collaboration (Q4)	150	125	150	145	75					
Capability 2 - Low Barrier Access (Q5)	200	140	200	180	75					
Emergency Preparedness and Response (Q6)	150	80	110	140	20					
TOTAL POINTS	1000	715	950	930	330					

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE
 State Grant-in-Aid for
 Project Title Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House					
Technical									
Experience (Q1)	150	134	120	50					
Capacity (Q2)	200	187	200	120					
Capability 1 – Coordinated Entry (Q3)	150	120	145	110					
Collaboration (Q4)	150	130	145	105					
Capability 2 – Low Barrier Access (Q5)	200	180	180	120					
Emergency Preparedness and Response (Q6)	150	110	140	50					
TOTAL POINTS	1000	861	930	555					

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

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence							
Technical									
Experience (Q1)	150	120							
Capacity (Q2)	200	200							
Capability 1 – Coordinated Entry (Q3)	150	145							
Collaboration (Q4)	150	145							
Capability 2 – Low Barrier Access (Q5)	200	180							
Emergency Preparedness and Response (Q6)	150	140							
TOTAL POINTS	1000	930							

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

<u>Reviewer Name</u>	<u>Title</u>
1 <u>Robert Waters</u>	<u>Shelter Administrator</u>
2 <u>Reuben Hampton</u>	<u>Director, Office of Health Equity</u>
3 <u>Amanda Spreeman</u>	<u>SOR Contracts & Program Mngr.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-01-STATE

State Grant-in-Aid for

Project Title Emergency Shelter Program

SULLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services						
Technical									
Experience (Q1)	150	120	120						
Capacity (Q2)	200	200	120						
Capability 1 – Coordinated Entry (Q3)	150	145	60						
Collaboration (Q4)	150	145	90						
Capability 2 – Low Barrier Access (Q5)	200	180	90						
Emergency Preparedness and Response (Q6)	150	140	85						
TOTAL POINTS	1000	930	565						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program						
Technical									
Experience (Q1)	150	120	90						
Capacity (Q2)	200	200	150						
Capability 1 – Coordinated Entry (Q3)	150	145	130						
Collaboration (Q4)	150	145	75						
Capability 2 – Low Barrier Access (Q5)	200	180	135						
Emergency Preparedness and Response (Q6)	150	140	90						
TOTAL POINTS	1000	930	670						

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Robert Waters

Shelter Administrator

2 Reuben Hampton

Director, Office of Health Equity

3 Amanda Spreeman

SOR Contracts & Program Mgr.

Subject: State Grant-in-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-13)

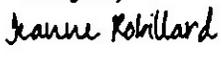
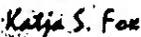
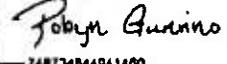
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc. (Tri-County CAP)		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-7001	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$236,600
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: 3/4/2024		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by:  Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
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: 3/5/2024			
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
State Grant-In-Aid Emergency Shelter Program
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 April 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 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Coos and Grafton Counties.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

1.3.4.6. Amenities such as bathrooms.

- 1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).
- 1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:
 - 1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;
 - 1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;
 - 1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;
 - 1.5.4. Assist individuals and families with applying for and accessing permanent housing;
 - 1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and
 - 1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.
- 1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:
 - 1.6.1. Community partners and groups.
 - 1.6.2. Service providers.
 - 1.6.3. Committees and/or subcommittees.
- 1.7. The Contractor must comply with the program requirements, which include, but are not limited to:
 - 1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:
 - 1.7.1.1. Housing First Approach;

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.1.2. Safe and appropriate diversion;
- 1.7.1.3. Immediate and low-barrier access;
- 1.7.1.4. Housing-focused, rapid exit services; and
- 1.7.1.5. Data to measure performance.
- 1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:
 - 1.7.2.1. Length of sobriety.
 - 1.7.2.2. Failed drug or breathalyzer tests.
 - 1.7.2.3. Criminal background.
 - 1.7.2.4. Sexual orientation.
 - 1.7.2.5. Mental health services.
 - 1.7.2.6. Illness.
 - 1.7.2.7. History of victimization.
 - 1.7.2.8. Race.
 - 1.7.2.9. Creed.
 - 1.7.2.10. Rental history or evictions.
 - 1.7.2.11. Lack of income or no income.
- 1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.
- 1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.
- 1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.
- 1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:
 - 1.7.6.1. Reviewing policies and procedures for services provided.
 - 1.7.6.2. Reviewing financial analyses.

DS
JK

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.7.6.3. Reviewing for compliance with safety and hazard requirements.
- 1.7.6.4. Reviewing Data and HMIS entry standards.
- 1.7.6.5. Reviewing policies and procedures specifically around low barrier access.
- 1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.
- 1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.
- 1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.10. 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.
- 1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.
- 1.12. Reporting
 - 1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:
 - 1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.
 - 1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.
 - 1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.
 - 1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.12.3.1. Length of time persons remain homeless;
 - 1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

JR

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

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:

- 1.15.1.1. How PII is gathered and stored;
 - 1.15.1.2. Who will have access to PII;
 - 1.15.1.3. How PII will be used in the system;
 - 1.15.1.4. How individual consent will be achieved and revoked; and
 - 1.15.1.5. Privacy practices.
- 1.15.2. 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.
- 1.16. Department Owned Devices, Systems and Network Usage
- 1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
- 1.16.1.1. 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;
 - 1.16.1.2. 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;
 - 1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT B

confidential in accordance with the license or any other agreement executed by the Department;

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

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

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

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

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

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

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

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

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

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

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- viewing, handling, hearing, or transmitting Department Data or Confidential Data.
- 1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
- 1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.17. Contract End-of-Life Transition Services
- 1.17.1. General Requirements
- 1.17.1.1. 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.

DS
JR

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

- 1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 1.17.1.3. 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.
- 1.17.1.4. 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.
- 1.17.1.5. 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.
- 1.17.1.6. 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.

1.17.2. Completion of Transition Services

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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

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.

1.17.2.2. 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.

1.17.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

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

JR

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program
EXHIBIT B**

Appropriate Programs and Services

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services 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.

3.3. 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

**New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program**

EXHIBIT-B

or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. 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.
- 4.2. 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.

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

JR

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

7. Notwithstanding Paragraph 17 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, pertaining to charitable organizations.
 - 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 if the Department's risk assessment determination indicates the Contractor is high-risk.
 - 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 ^{as the} the

**New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program
EXHIBIT C**

Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:		Tri-County Community Action Program, Inc. (Tri-County CAP)
Budget Request for:		State Grant-In-Aid Emergency Shelter Program
Budget Period:		4/1/24 - 6/30/24
Indirect Cost Rate (If applicable):		12.00%
Line Item	Program Cost - Funded by DHHS - Coos County	Program Cost - Funded by DHHS - Grafton County
1. Salary & Wages	\$8,630	\$11,748
2. Fringe Benefits	\$2,337	\$3,181
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
	\$0	\$0
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$125	\$80
6. Travel	\$0	\$0
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
Other Utilities	\$800	\$1,000
Other Building and Grounds Maintenance	\$800	\$1,400
Other Shelter Supplies	\$750	\$1,850
Other Food Purchases	\$400	\$400
Other Phone and Internet	\$875	\$900
Other Other Occupancy	\$3,200	\$3,600
0	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$17,717	\$24,159
Total Indirect Costs	\$2,126	\$2,899
Subtotals	\$19,843	\$27,058
	TOTAL	\$48,901

Contractor Initials: JK⁰³
 Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name: Tri-County Community Action Program, Inc. (Tri-County CAP)		
Budget Request for: State Grant-In-Aid Emergency Shelter Program		
Budget Period: 7/1/24 - 6/30/25		
Indirect Cost Rate (if applicable): 12.00%		
Line Item	Program Cost - Funded by DHHS - Coos County	Program Cost - Funded by DHHS - Grafton County
1. Salary & Wages	\$37,684	\$56,060
2. Fringe Benefits	\$10,175	\$15,136
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
	\$0	\$0
5.(c) Supplies - Pharmacy		
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$499	\$320
6. Travel	\$0	\$0
7. Software	\$0	\$0
8.(a) Other - Marketing/Communications	\$0	\$0
8.(b) Other - Education and Training	\$0	\$0
8.(c) Other - Other (specify below)	\$0	\$0
Other Utilities	\$3,200	\$4,000
Other Building and Grounds Maintenance	\$1,200	\$1,600
Other Shelter Supplies	\$1,000	\$1,000
Other Food Purchases	\$1,600	\$1,600
Other Phone and Internet	\$3,500	\$3,600
Other Other Occupancy	\$12,800	\$14,400
0	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$71,658	\$97,716
Total Indirect Costs	\$8,599	\$11,728
Subtotals	\$80,257	\$109,442
	TOTAL	\$189,699

DS
JR

Contractor Initials:

3/4/2024

Date:

New Hampshire Department of Health and Human Services

Exhibit D

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

JR

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials DS
JR

New Hampshire Department of Health and Human Services

Exhibit D

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.

Contractor Initials


New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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.).

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials 

New Hampshire Department of Health and Human Services
Exhibit D
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.

Contractor Initials DS
JK

New Hampshire Department of Health and Human Services

Exhibit D

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;

Contractor Initials DS
JR

New Hampshire Department of Health and Human Services
Exhibit D
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 E

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 b

Exhibit E

Contractor Initials JK

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

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

(3) Obligations and Activities of Business Associate

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

Exhibit E

Contractor Initials

JR

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

- 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 E

Contractor Initials

JR



New Hampshire Department of Health and Human

Exhibit E

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 E

Business Associate Agreement
Page 4 of 5

V 2.0

Contractor Initials DS
JR

Date 3/4/2024



New Hampshire Department of Health and Human

Exhibit E

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

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

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

Department of Health and Human Services

Tri-County Community Action Program

The State

Name of the Contractor

DocuSigned by:

Katja S. Fox

ED9003D04C83442...

DocuSigned by:

Jeanne Robillard

4DFF7B1065A04C3...

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Jeanne Robillard

Name of Authorized Representative

Name of Authorized Representative

Director

CEO

Title of Authorized Representative

Title of Authorized Representative

3/4/2024

3/4/2024

Date

Date

Exhibit E

DS JR