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

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
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May 23, 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 of Long Term Supports and Services, to enter into a **Sole Source** contract with One Sky Community Services, Inc. (VC#155666-B001), Portsmouth, NH, in the amount of \$2,224,328 to provide developmental disability services, acquired brain disorder services and early supports and services, with the option to renew for up to four additional years, effective July 1, 2025, upon Governor and Council approval through June 30, 2027. 22% Federal Funds. 78% General Funds.

Funds are anticipated to be available in 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

This request is **Sole Source** because the Contractor is the only contractor able to provide the necessary services in this area. NH RSA 171-A:2, I-b defines an Area Agency as a nonprofit corporation established to provide or coordinate services to developmentally disabled persons in accordance with 42 C.F.R. section 441.301. Pursuant to RSA 171-A:18, I., the Area Agency is the primary recipient of funds provided by the Department for use in establishing, operating and administering supports and services on behalf of persons with developmental disabilities and acquired brain disorders served in the designated geographic area.

This request will allow the Area Agency to provide and coordinate developmental disability services, acquired brain disorder services, and early supports and services to children, adults and families in the designated geographic region. Through this agreement, the Area Agency will work collaboratively with the Department on a variety of initiatives designed to sustain a high-quality system of supports and services for people with developmental disabilities and acquired brain disorders.

Approximately 1199 individuals will be served annually.

The Area Agency functions as an integral part of the Developmental Services delivery system. Services provided through the Area Agency include support for individuals to live in the community, family-centered early supports, family support, and service coordination.

The Department will monitor contract performance by evaluating compliance with all performance measures and ensuring contract deliverables are met. The Department will monitor Contractor performance by reviewing quarterly and annual reports that demonstrate:

Her Excellency, Governor Kelly A. Ayotte
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- An Individualized Family Support Plan (IFSP) is developed for each child eligible for Family Centered Early Supports & Services (FCESS).
- All FCESS are provided within the required timeframes.
- Eligible individuals were assisted with accessing and applying for community resources, services and/or public programs available to them.
- Individuals and/or families surveyed are satisfied with the family support services received.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions of the attached agreement, the parties have the option to extend the agreement for up to four (4) 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, the Area Agency will not be able to fully provide the required functions of the Developmental Disabilities service delivery system maintained by the Department and as outlined in RSA 171-A. As a result, individuals with developmental disabilities and acquired brain disorders and their families will not receive required and essential services.

Area served: Region 8.

Source of Federal Funds: Assistance Listing Number #84.181A, FAIN #H181A230127.

Respectfully submitted,


Lori A. Weaver
Commissioner

Fiscal Details

05-95-93-930010-7013 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, FAMILY SUPPORT SERVICES (100% General Funds)

One Sky Community Services, Inc. (Vendor Code 155666-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93007013	\$127,078.00
2026	103-502664	Contracts for Operational Svs	93007013	\$242,650.00
2027	102-500731	Contracts for Program Svs	93007013	\$127,078.00
2027	103-502664	Contracts for Operational Svs	93007013	\$248,801.00
			Subtotal	\$745,607.00

05-95-93-930010-7100 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, DEVELOPMENTAL SERVICES (100% General Funds)

One Sky Community Services, Inc. (Vendor Code 155666-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93007100	\$184,342.00
2027	102-500731	Contracts for Program Svs	93007100	\$178,191.00
			Subtotal	\$362,533.00

05-95-93-930510-3677 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, BUR - FAMILY CENTERED SERVICES, EARLY INTERVENTION (100% General Funds)

One Sky Community Services, Inc. (Vendor Code 155666-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93057014	\$309,190.00
2027	102-500731	Contracts for Program Svs	93057014	\$309,190.00
			Subtotal	\$618,380.00

05-95-93-930510-3674 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, BUR - FAMILY CENTERED SERVICES, INFANT - TODDLER PROGRAM PT-C (100% Federal Funds)

One Sky Community Services, Inc. (Vendor Code 155666-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	074-500589	Grants for Pub Asst and Relief	93053674	\$248,904.00
2027	074-500589	Grants for Pub Asst and Relief	93053674	\$248,904.00
			Subtotal	\$497,808.00

			Total	\$2,224,328.00
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Subject: Area Agency SS-2026-DLTSS-01-AREAA-10

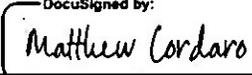
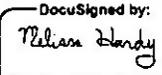
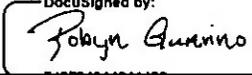
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 One Sky Community Services, Inc.		1.4 Contractor Address 755 Banfield Road, Ste 3 Portsmouth, NH 03801	
1.5 Contractor Phone Number 603-436-6111	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2027	1.8 Price Limitation \$2,224,328
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/29/2025		1.12 Name and Title of Contractor Signatory Matthew Cordaro Chief Executive Officer	
1.13 State Agency Signature DocuSigned by:  Date: 5/29/2025		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/29/2025			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			


 Contractor Initials _____
 Date 5/29/2025

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

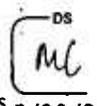
6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining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

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

7. PERSONNEL.

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

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

Contractor Initials 
Date 5/29/2025

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
Area Agency

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2025 ("Effective Date").

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

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

1.3. Paragraph 10, Property Ownership/Disclosure, is amended by deleting subparagraph 10.3., in its entirety and replacing it as follows:

10.3. Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A, other applicable law, and Exhibit E: DHHS Information Security Requirements. Disclosure requires prior written approval of the State.

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

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

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must operate and maintain designation as an Area Agency (AA), as defined in NH RSA 171-A:2, I-b, in accordance with NH Administrative Rule He-M 500, Developmental Services, hereby referenced as He-M 500, PART 505, Establishment and Operation of Area Agencies.
- 1.2. The Contractor must ensure contract services are available in Region 8, in accordance with He-M 500.
- 1.3. For the purposes of this Agreement, all references to:
 - 1.3.1. Days means calendar days, unless otherwise noted, excluding state and federal holidays.
 - 1.3.2. Business hours mean Monday through Friday from 8:00 AM to 4:00 PM.
 - 1.3.3. State fiscal year (SFY) means July 1 through June 30.
 - 1.3.4. Federal fiscal year (FFY) means October 1 through September 30.
- 1.4. The Contractor must provide services to individuals with a developmental disability and/or an acquired brain disorder and their families, to promote the individual's personal development, independence, and quality of life, in accordance with state and federal regulations, laws and rules, as applicable, which include, but are not limited to:
 - 1.4.1. New Hampshire (NH) Revised Statutes Annotated (RSA) 171-A, Services for the Developmentally Disabled.
 - 1.4.2. NH RSA 171-B, Involuntary Admission for Persons found Not Competent to Stand Trial.
 - 1.4.3. NH RSA 137-K, Brain and Spinal Cord Injuries.
 - 1.4.4. NH RSA 126-G, Family Support Services.
 - 1.4.5. NH Administrative Rule Chapter He-M 500, Developmental Services, hereby referenced as He-M 500.
 - 1.4.6. NH Administrative Rule He-M 202 Rights Protection Procedures for Developmental Services, hereby referenced as He-M 202.
 - 1.4.7. NH Administrative Rule He-M 310 Rights of Persons Receiving Developmental Services or Acquired Brain Disorder Services in the Community, hereby referenced as He-M 310.
 - 1.4.8. NH Administrative Rule He-M 1001 Certification Standards for Developmental Services Community Residences, hereby referenced as He-M 1001.

^{DS}
MC

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.4.9. NH Administrative Rule He-M 1201 Healthcare Coordination and Administration of Medications, hereby referenced as He-M 1201.
- 1.4.10. 1915(c) Home and Community Based Services Waivers.
- 1.4.11. U.S. Department of Education, Office of Special Education Program (OSEP) regulations, including, but not limited to the Individuals with Disabilities Education Act (IDEA) Subchapter III. Infants and Toddlers with Disabilities (Part C).
- 1.4.12. The NH Department of Health and Human Services (Department) procedures and policies regarding developmental disabilities and acquired brain disorder services, as they are developed, implemented, and amended.
- 1.5. The Contractor must accept applications from individuals, their guardians, or representatives, in the Contractor's region, seeking services for:
 - 1.5.1. A Developmental Disability (DD); or
 - 1.5.2. An Acquired Brain Disorder (ABD).
- 1.6. The Contractor must complete a comprehensive screening evaluation to determine if an individual is eligible for:
 - 1.6.1. Developmental Disability Services in accordance with He-M 500, PART 503; or
 - 1.6.2. Acquired Brain Disorder Services in accordance with He-M 500, PART 522.
- 1.7. The Contractor must assist all individuals determined eligible with accessing and applying for community resources, services, and/or public programs available to them.
- 1.8. The Contractor must provide access to contract services in the individual's service agreement (ISA) for eligible individuals only, ensuring the Department is under no obligation to pay for services initiated without prior Department approval.
- 1.9. The Contractor must provide information and assistance that enables individuals and their families to make informed decisions about their services and supports.
- 1.10. The Contractor must network and partner with community organizations, in an effort to support inclusive community life and leverage natural resources, services and supports.
- 1.11. The Contractor must obtain approval from the Department prior to an individual receiving services out of state in accordance with the Department's Out of State policy.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

1.12. The Contractor must provide an electronic copy of its current five-year Area Plan and amendments to the Department.

1.13. Collaboration with Other Agencies and Systems

1.13.1. Community Mental Health Centers

1.13.1.1. The Contractor must enter into a Memorandum of Understanding (MOU) with the Community Mental Health Centers (CMHC) within 45 days of the approved contract that serve their local region to coordinate and facilitate processes that include:

1.13.1.1.1. Enrolling individuals for services who are dually eligible; through He-M 505, He-M 401, He-M 503 and He-M 522, to support coordinated service planning and delivery for individuals accessing or seeking to access services from both service systems;

1.13.1.1.2. Screening for transition-aged individuals for the presence of mental health and developmental supports, and refer, link, and support transition plans for youth leaving children's services and entering into adult services;

1.13.1.1.3. Following the current and as may be amended Crisis Policy issued by the Department;

1.13.1.1.4. Participating in the discharge planning meetings to assist in the development of community based services for individuals who are discharging from an in-patient behavioral health treatment facility inclusive of New Hampshire Hospital (NHH) and/or Hampstead Hospital and Residential Treatment Facility (HHRTF); and

1.13.1.1.5. An annual training for all intake staff, case managers, service coordinators and other staff identified by the CMHC's, and Area Agencies that addresses intake, eligibility, and case management for individuals that are dually diagnosed.

1.13.1.2. The Contractor must provide an electronic copy of each MOU to the Department once it has been signed by both parties.

1.13.2. No Wrong Door System (NWD)

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- 1.13.2.1. The Contractor must operate and maintain the Area Agency as a No Wrong Door (NWD) Partner, creating linkages for individuals seeking services and requiring intake, evaluation, and assessment as outlined in He-M 503 and He-M 522.
 - 1.13.2.2. The Contractor must participate as a partner under the NHCarePath Model by operating as an information and referral partner for individuals who may require or may benefit from Department's community Long-Term Supports and Services (LTSS) programing.
 - 1.13.2.3. The Contractor must ensure that individuals connect to LTSS options that may cover out of pocket costs through other community resources in close coordination with other NHCarePath partners including but not limited to:
 - 1.13.2.3.1. State Designated Aging and Disability Resource Center.
 - 1.13.2.3.2. Community Mental Health Centers.
 - 1.13.2.3.3. The Department.
 - 1.13.2.4. The Contractor must participate in two (2) State-wide meetings and four (4) regional meetings for NHCarePath annually and document participation.
 - 1.13.2.5. The Contractor must follow the NHCarePath Assessment process to provide referrals and linkage to necessary LTSS.
 - 1.13.2.6. The Contractor must monitor the referral process to ensure a transition to the appropriate agency when necessary.
 - 1.13.2.7. The Contractor must follow standardized guidelines established by NHCarePath for providing preliminary screening and referrals for LTSS.
 - 1.13.2.8. The Contractor must utilize and distribute NHCarePath created outreach, education, and awareness materials to potential users of NHCarePath.
- 1.14. Supports Intensity Scale (SIS) Assessments**
- 1.14.1. The Contractor must coordinate with the Department's Supports Intensity Scale Adult® (SIS-A®) Contractor to facilitate the scheduling of an individual's initial supports intensity scale assessment for individuals who do not have a service coordinator.
 - 1.14.2. The Contractor must coordinate with the Department's SIS-A® Contractor to provide funding for accessibility resources, to ensure all

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assessments are conducted in an accessible manner, including, but not limited to, the use of:

- 1.14.2.1. Physical accessibility options.
 - 1.14.2.2. Language interpreters.
 - 1.14.2.3. Deaf and hard-of-hearing interpreters.
 - 1.14.2.4. Facilitated or augmentative communication devices.
 - 1.14.2.5. Cultural competency.
- 1.15. The Contractor must coordinate necessary assessments, including but not limited to risk assessments, related to service planning for individuals who do not have a service coordinator and are not eligible for Medicaid in accordance with He-M 500.
- 1.16. The Contractor must provide services in accordance with He-M 500, Parts 503.03 and 513.
- 1.17. Family Centered Early Supports and Services (FCESS)**
- 1.17.1. The Contractor must accept referrals for infants and toddlers from birth through two (2) years of age that currently reside in the Contractor's region seeking services for FCESS in accordance with He-M 500 PART 510.06.
 - 1.17.2. The Contractor must provide high-quality FCESS in accordance with:
 - 1.17.2.1. New Hampshire Administrative Rule He-M 500, Part 510, Family Centered Early Supports and Services, herein referred to as He-M 500, Part 510;
 - 1.17.2.2. The U.S. Department of Education, Office of Special Education Program (OSEP) regulations, including, but not limited to the Individuals with Disabilities Education Act (IDEA) Subchapter III, Infants and Toddlers with Disabilities (Part C); and
 - 1.17.2.3. FCESS current guidance documents, invoice templates as provided and updated by the Department.
 - 1.17.3. The Contractor must submit surrogate parent applications to the Department in accordance with He-M 500, Part He-M 510.18.
 - 1.17.4. The Contractor must conduct a multidisciplinary evaluation, with parental consent, to determine a child's eligibility for FCESS in accordance with He-M 500, Part He-M510.06.
 - 1.17.5. The Contractor must ensure that an Individualized Family Support Plan (IFSP) is developed for each eligible child in accordance with He-M 500, Part He-M 510.07.

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- 1.17.6. The Contractor must ensure services for each eligible child and their family are individualized, family centered and provided in a natural environment in accordance with their IFSP as determined by the IFSP Team in accordance with He-M 500, Part He-M 510.08.
- 1.17.7. The Contractor must ensure FCESS are provided within the following required timeframes:
 - 1.17.7.1. An IFSP is signed no more than 45 days from receipt of referral;
 - 1.17.7.2. All services start no later than the projected start date which is 30-days from the date of developing the IFSP unless the family requests a later date; and
 - 1.17.7.3. All transition requirements must be completed within the required timelines in accordance to He-M 500, Part He-M 510.09
- 1.17.8. The Contractor must ensure professionals are obtained, if needed, to meet each child's needs identified by the IFSP team and services documented within the IFSP inclusive of hearing and vision support, if applicable.
- 1.17.9. The Contractor must ensure that children found eligible for FCESS and their families are provided with access to Family Support as needed, in accordance with He-M 519.
- 1.17.10. The Contractor must collect and submit all FCESS required information in a format provided by the Department. The Contractor must:
 - 1.17.10.1. Ensure all FCESS data is accurate, documented, and submitted at a minimum of every 30 days; and
 - 1.17.10.2. Provide any additional data to the Department as requested by the Department.
 - 1.17.10.3. Use the NH DoIT SFTP folder provided by the Department to transmit FCESS information to the Department.
- 1.17.11. The Contractor must ensure FCESS program staff who provide service coordination or work directly with families comply with current personnel development He-M 510.11 and He-M 510.12.
- 1.17.12. The Contractor must ensure all FCESS program staff:
 - 1.17.12.1. Maintain licensure or certification as appropriate for their professional discipline;
 - 1.17.12.2. Complete the Orientation program and Child Outcome Summary (COS) and Outcome Development ^{Training}

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provided by the Department within six (6) months of hire date in accordance with He-M 510.12; and

- 1.17.12.3. Complete the Culturally Competent Services and Adult Learning Strategies trainings provided by the Department within one (1) year of hire date in accordance with He-M 510.12.
 - 1.17.13. The Contractor must ensure FCESS training funds are equitably distributed across all FCESS programs within their region.
 - 1.17.14. The Contractor and staff must participate in additional professional development activities that improve child outcomes, as determined by the Department, that are described in the State Systematic Improvement Plan.
 - 1.17.15. The Contractor must participate in annual program monitoring and provide any information requested by the Department and submit a corrective action plan to address all areas of non-compliance.
- 1.18. Family Support**
- 1.18.1. The Contractor must ensure Family Support Services are provided in accordance with He-M 519.
 - 1.18.2. The Contractor must provide one (1) full-time family support coordinator or director whose job description is designed jointly by the regional family support council and includes all qualifications and duties outlined in accordance with He-M 519.06, including but not limited to, facilitating the distribution of family support funds approved for distribution by the family support council.
 - 1.18.3. The Contractor must provide the current job description and resume for the full-time Family Support Coordinator on an annual basis.
 - 1.18.4. The Contractor must ensure family support staff:
 - 1.18.4.1. Explore, identify, and assist families in accessing community resources in accordance with He-M 519.04(b and c); and
 - 1.18.4.2. Solicit support for families from community groups or other sources and maintain records in accordance with He-M 519.06.
 - 1.18.5. The Contractor must partner with, initiate referrals to, and promote networking and community building with other systems of family support for individuals and their families including, but not limited to:
 - 1.18.5.1. Bureau of Family Centered Services (BFCS) Health Care Coordination and Nurse Consultation.

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- 1.18.5.2. Family Resource Centers.
- 1.18.5.3. Childcare and Early Learning Environments.
- 1.18.5.4. Other community agencies in the region.
- 1.18.6. The Contractor must enter into a formal, written agreement with the regional family support council, in accordance with He-M 519.05. The Contractor must provide:
 - 1.18.6.1. An electronic copy to the Department within 45 days of the approved contract and within 30 days of changes;
 - 1.18.6.2. Copies of family support council policies, including all changes; and
 - 1.18.6.3. The regional family support council membership list including all changes to the Department.
 - 1.18.6.3.1. If the Family Support membership does not meet minimum requirements, the Contractor must provide a plan to remediate.
- 1.19. The Contractor must provide respite services in accordance with He-M 513.
- 1.20. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department, with advance notice of at least two (2) business days.
- 1.21. The Contractor may be required to participate in on-site reviews if requested by the Department.
- 1.22. The Contractor may be required to ensure staff participate in quarterly training as requested by the Department.
- 1.23. Reporting
 - 1.23.1. Utilizing the NH DoIT SFTP folder provided by the Department, the Contractor must submit a quarterly report, due 30 days after the close of the quarter, using a template provided by the Department, which includes, but is not limited to:
 - 1.23.1.1. Unduplicated number of eligible individuals who requested services and the number that have a current Service Agreement.
 - 1.23.1.2. Unduplicated number of families who requested non-waiver respite services and of those families the number of individuals who received non-waiver respite services. Unduplicated number of individuals who received services necessary to transition to adult services.
 - 1.23.1.3. Unduplicated number of individuals and their families

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participating in Family Support Council events, activities or receiving Family Support Council funds.

- 1.23.1.4. Unduplicated number of eligible individuals who were assisted with accessing and applying for community resources, services, and/or public programs available to them.
- 1.23.1.5. Activities conducted to support coordinated service planning and delivery for individuals accessing or wishing to access services from Area Agency and CMHC service systems.
- 1.23.1.6. Number and description of the community outreach, education and development activities completed that promote understanding and support for families as well as individuals with disabilities.
- 1.23.1.7. A Crisis Report per the Department's Crisis Report policy on the prescribed Crisis Report template.
- 1.23.1.8. Number of individuals seeking out-of-state (OOS) services during the reporting period.
- 1.23.1.9. Unduplicated number of individuals who were provided funding for accessibility resources for completion of the Supports Intensity Assessment.
- 1.23.2. Utilizing the NH DoIT SFTP folder provided by the Department, the Contractor must submit an annual report using a template provided by the Department, which includes, but is not limited to:
 - 1.23.2.1. Number of trainings conducted for the Community Mental Health Centers and Area Agencies.
 - 1.23.2.2. The annual accomplishments of the Five Year Area Plan and amendments.
 - 1.23.2.3. A description of how individuals and families were assisted in accessing community resources and supports.
 - 1.23.2.4. A description of how individuals, families, and the community were involved in the planning and provision of services.
 - 1.23.2.5. A description of NHCarePath activities highlighting the partnerships for individual referrals and linkages with necessary long-term supports and services.
- 1.23.3. The Contractor must achieve the following performance measures:
 - 1.23.3.1. 70% of individuals and/or their families, completing an annual survey, indicated satisfaction with family support

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services; and

- 1.23.3.2. At least 75% of training participants report improved/increased awareness of services when supporting individuals who are dually eligible for Area Agency and CMHC services.
- 1.23.4. The Contractor must engage in reporting solutions to achieve continuous improvements when barriers have been identified for meeting the performance measures as outlined in the contract.
- 1.23.5. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.24. Continuity of Operations and Disaster Recovery Plans
 - 1.24.1. The Contractor must provide the Department with a digital Continuity of Operations Plan (COOP) draft for the Department's review and approval. The COOP must demonstrate that the Contractor can continue their responsibilities under this Agreement during a wide range of emergencies, explaining how it will proceed during an emergency. The Contractor must work with the Department to mitigate any gaps it identifies within the draft COOP. Once the Department approves the draft, the Contractor must provide the Department with a final digital copy. Contractor must update the COOP as needed or at the request of the Department throughout the term of this Agreement.
 - 1.24.2. The Contractor must provide the Department with a digital Disaster Recovery Plan (DRP) draft for the Department's review and approval. The DRP must describe the measures the Contractor takes in response to an event that requires the DRP to be enacted, and return to safe, normal operations as quickly as possible. The Contractor must work with the Department to mitigate any gaps it identifies within the draft DRP. Once the Department approves the draft, the Contractor must provide the Department with a final digital copy. Contractor must update the DRP as needed or at the request of the Department throughout the term of this Agreement.
- 1.25. Maintenance of Fiscal Integrity
 - 1.25.1. The Contractor must submit the following financial statements to the Department within thirty (30) calendar days after the end of each month:
 - 1.25.1.1. Balance Sheet for the Contractor's entire organization including all related parties.
 - 1.25.1.2. Year-to-date Profit and Loss Statement for the Contractor's entire organization that includes, for all related parties

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- 1.25.1.2.1. All revenue sources and expenditures; and
- 1.25.1.2.2. A budget column allowing for budget to actual analysis.
- 1.25.1.3. Year-to-date Profit and Loss Statement for the Program funded under this Agreement that includes:
 - 1.25.1.3.1. All revenue sources and all related expenditures for the Program; and
 - 1.25.1.3.2. A budget column allowing for budget to actual analysis.
- 1.25.1.4. Year-to-date Cash Flow Statement for the Contractor's entire organization including all related parties.
- 1.25.2. The Contractor must ensure all financial statements are prepared based on the accrual method of accounting and include all the Contractor's total revenues and expenditures, whether or not generated by or resulting from funds provided pursuant to this Agreement.
- 1.25.3. The Contractor's fiscal integrity will be evaluated by the Department using the following Formulas and Performance Standards:
 - 1.25.3.1. Days of Cash on Hand:
 - 1.25.3.1.1. Definition: The days of operating expenses that can be covered by the unrestricted cash on hand.
 - 1.25.3.1.2. Formula: Cash, cash equivalents and short-term investments divided by total operating expenditures, less depreciation/amortization and in-kind plus principal payments on debt divided by days in the reporting period. The short-term investments as used above must mature within three (3) months and should not include common stock.
 - 1.25.3.1.3. Performance Standard: The Contractor shall have enough cash and cash equivalents to cover expenditures for a minimum of thirty (30) calendar days with no variance allowed.
 - 1.25.3.2. Current Ratio:
 - 1.25.3.2.1. Definition: A measure of the Contractor's total current assets available to cover the cost of current liabilities.

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1.25.3.2.2. Formula: Total current assets divided by total current liabilities.

1.25.3.2.3. Performance Standard: The Contractor shall maintain a minimum current ratio of 1.5:1, with 10% variance allowed.

1.25.3.3. Debt Service Coverage Ratio:

1.25.3.3.1. Rationale: This ratio illustrates the Contractor's ability to cover the cost of its current portion of its long-term debt.

1.25.3.3.2. Definition: The ratio of net income to the year-to-date debt service.

1.25.3.3.3. Formula:
$$\frac{\text{Net Income plus depreciation/amortization expense plus interest expense}}{\text{year-to-date debt service (principal and interest) over the next twelve (12) months}}$$

1.25.3.3.4. Source of Data: The Contractor's monthly financial statements identifying current portion of long-term debt payments (principal and interest).

1.25.3.3.5. Performance Standard: The Contractor shall maintain a minimum standard of 1.2:1, with no variance allowed.

1.25.3.4. Net Assets to Total Assets:

1.25.3.4.1. Rationale: This ratio is an indication of the Contractor's ability to cover its liabilities.

1.25.3.4.2. Definition: The ratio of the Contractor's net assets to total assets.

1.25.3.4.3. Formula:
$$\frac{\text{Net assets (total assets less total liabilities)}}{\text{total assets}}$$

1.25.3.4.4. Source of Data: The Contractor's monthly financial statements.

1.25.3.4.5. Performance Standard: The Contractor shall maintain a minimum ratio of .30:1, with a 20% variance allowed.

1.25.4. If the Contractor does not meet either:

1.25.4.1. The Days of Cash on Hand Performance Standard and the

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Current Ratio Performance Standard for two (2) consecutive months; or

1.25.4.2. Three or more of any of the Performance Standards for one month, or any one Performance Standard for three (3) consecutive months, then:

1.25.4.3. The Contractor must:

1.25.4.3.1. Meet with Department staff to explain the reasons that the Contractor has not met the standards; and/or

1.25.4.3.2. Submit a comprehensive corrective action plan within thirty (30) calendar days of receipt of notice from the Department.

1.25.5. The Contractor must update and submit the corrective action plan to the Department, at least every thirty (30) calendar days, until compliance is achieved. The Contractor must:

1.25.5.1. Provide additional information to ensure continued access to services as requested by the Department and ensure requested information is submitted to the Department in a timeframe agreed upon by both parties.

1.25.6. The Contractor must inform the Department by phone and by email within five (5) calendar days of when any key Contractor staff learn of any actual or likely litigation, investigation, complaint, claim, or transaction that may reasonably be considered to have a material financial impact on and/or materially impact or impair the ability of the Contractor to perform under this Agreement with the Department.

1.26. Background Checks

1.26.1. The Contractor must complete criminal background checks, at the Contractor's expense, for all staff engaged in supporting this contract as well as Bureau of Adult and Aging Services (BAAS) and Division of Children, Youth and Families (DCYF) state registry checks for all staff who have direct contact with individuals, prior to the staff beginning work, as directed by any federal or state laws, additional background checks may be required.

1.26.2. The Contractor must provide an attestation to the Department, within 60 days of the contract effective date, that states all contract workforce members engaged in this contract have successfully passed their criminal background check and Bureau of Adult and Aging Services (BAAS) and Division of Children, Youth and Families (DCYF) state registry checks and that if it is discovered a Contractor workforce member is no longer eligible to engage in contract support

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based upon the background checks requirement they will immediately remove that individual from providing services under this Agreement and inform the Department.

1.27. Confidential Data

1.27.1. 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.

1.27.2. The Contractor must ensure any individuals involved in delivering services through this Agreement 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.

1.28. Privacy Impact Assessment

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

1.28.1.1. How PII is gathered and stored;

1.28.1.2. Who will have access to PII;

1.28.1.3. How PII will be used in the system;

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

1.28.1.5. Privacy practices.

1.28.2. 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.

1.29. Department Owned Devices, Systems and Network Usage

1.29.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this

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Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:

- 1.29.1.1. 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;
- 1.29.1.2. 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;
- 1.29.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.29.1.4. 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;
- 1.29.1.5. 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.
- 1.29.1.6. 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.

1.29.2. Workspace Requirement

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

1.30. Contract End-of-Life Transition Services

1.30.1. General Requirements

1.30.1.1. If applicable, upon early termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a secure transition of the services ("Transition Services") from the Contractor to the Department and, if applicable, the new Contractor ("Recipient") engaged by the Department to assume the services. 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 Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.30.1.2. The Contractor must 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.

1.30.1.3. 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.

1.30.1.4. 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

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manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.30.1.5. In the event 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.

1.30.1.6. In the event 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.

1.30.2. Completion of Transition Services

1.30.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (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 fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

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

1.30.3. Disagreement over Transition Services Results

1.30.3.1. 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 fifteen (15) business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

1.31. Website and Social Media

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- 1.31.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH Department of Information Technology (DoIT) website and social media requirements and policies.
- 1.31.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.
- 1.31.3. State of New Hampshire's Website Copyright
 - 1.31.3.1. All right, title and interest in the State WWW site, including copyright to all data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other data or information shall, where applicable, display the State of New Hampshire's copyright.

2. Exhibits Incorporated

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

3. Additional Terms

SS-2026-DLTSS-01-AREAA-10

B-2.1

Contractor Initials

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One Sky Community Services, Inc.

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Date 5/29/2025

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit:

3.2.1.1. A detailed description of the language assistance services, within 45 days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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

3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within 45 days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New

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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 that reference the Department including but not limited to: reports, publications; advertisements, promotional materials, letters must receive prior written approval before the dissemination or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

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

3.5. Eligibility Determinations

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

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

4. Records

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

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**New Hampshire Department of Health and Human Services
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- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.1.4. Medical records on each patient/recipient of services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon further review, 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
Area Agency**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 22% Federal funds, Special Education Grants for Infants and Toddlers/Families, as awarded on July 1, 2023, by the U.S. Department of Education, Office of Special Education and Rehabilitative Services; ALN #84.181A, FAIN #H181A230127.
 - 1.2. 78% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria specified in 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR 200.332.
 - 2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet(s).
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-5, Budget.
4. Funds must be used in accordance with the provisions of the specified ALN numbers above.
5. **Billing for Services Covered Under Medicaid**
 - 5.1. The parties acknowledge that the Contractor must bill certain Medicaid qualified services, described in this Agreement, through the Department-approved Medicaid billing process external to this Agreement, for Medicaid recipients served under this Agreement.
 - 5.2. Medicaid funding is separate and apart from the funding sources provided under this Agreement, as stated in Section 1, above, in this Exhibit C. As such, there can be no transfers between Medicaid funding and funding for this Agreement without the appropriate Department approvals, according to Federal and State laws, rules, or regulations.
6. **Payment Terms Respective to the following contract services**
 - 6.1. Family Centered Early Supports and Services (FCESS) (Exhibits C-1 through C-3)
 - 6.1.1. FCESS State Early Intervention General Funds and Federal Part C Funds (Exhibits C-1 and C-2)
 - 6.1.1.1. The Contractor must ensure private insurance, and state funds, are billed in accordance with He-M 500, Part 510.14, Utilization of Public and Private Insurance, Part

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**New Hampshire Department of Health and Human Services
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- C federal funds follow Medicaid in accordance with 34 CFR §303.510 Payor of Last Resort.
- 6.1.1.2. The Contractor must obtain consent from families with both Private and Medicaid insurance prior to billing.
 - 6.1.1.3. The Contractor's invoice must be net any other revenue received towards the services billed in fulfillment of FCESS State Early Intervention and Federal Part C Funding provisions of this Agreement.
 - 6.1.1.4. The Contractor must include the following information with their invoice in a format provided by the Department:
 - 6.1.1.4.1. Name of individual served;
 - 6.1.1.4.2. Date of Birth;
 - 6.1.1.4.3. Insurance type and permission to bill;
 - 6.1.1.4.4. Date of service provided;
 - 6.1.1.4.5. Service provided;
 - 6.1.1.4.6. Provider name;
 - 6.1.1.4.7. Direct hours;
 - 6.1.1.4.8. Mileage; and
 - 6.1.1.4.9. Insurance revenue.
 - 6.1.1.5. The Contractor must ensure:
 - 6.1.1.5.1. Part C Federal funds are used for providing direct services (i.e. speech, occupational therapy, Vision, Service Coordination, assessments, etc.) and training in accordance with 34 CFR §303.510;
 - 6.1.1.5.2. Part C Federal funds are necessary, reasonable, and allocable to provide direct services in accordance with 34 CFR §200.403;
 - 6.1.1.5.3. Services are determined by the IFSP and are not reimbursable by any other Federal, State, or private source;
 - 6.1.1.5.4. Expenses incurred when providing direct services to infants and toddlers without Medicaid

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must be prorated based on the percentage of infants and toddlers served without Medicaid.

6.1.1.6. The Contractor must ensure other local funds received to support FCESS program and services are reported to the Department including, but not limited to:

6.1.1.6.1. Grant opportunities.

6.1.1.6.2. Fundraising opportunities and activities.

6.1.1.6.3. Donations.

6.1.1.7. The Contractor may invoice for any cost that is necessary and reasonable to the operations of the program and services provided to children that is not reimbursable by Medicaid revenue offset.

6.1.2. Regional FCESS Training (Exhibit C-2)

6.1.2.1. The Contractor agrees that FCESS training funds are split between all programs to ensure that FCESS Service Coordinators and Service Providers are current on best-and evidence-informed practices in accordance with Exhibit B, Scope of Services, Section 1.17.13.

6.1.2.2. Documentation of paid expenses (i.e. receipt) and attendance (i.e. certificate or sign in sheet) is required for reimbursements.

6.1.3. FCESS Hearing and Vision (Exhibit C-3)

6.1.3.1. The Contractor must ensure FCESS Hearing and Vision funds are accessible to all programs as needed to meet increased costs of professionals for service needs identified in a child's IFSP In accordance with Exhibit B, Scope of Services, Section 1.17.8.

6.1.4. The Contractor must invoice for these services on a template provided by the Department.

6.2. Family Support Council (Exhibit C-4)

6.2.1. The Contractor must ensure payments for Family Support Council funds are made in accordance with 6.2.2 below.

6.2.2. Allowable uses of Family Support Council funds that are approved for distribution by the Family Support Council, and subsequently approved by the Contractor in accordance with He-M 519 and Exhibit B, Scope of Services, Section 1.18 are limited to direct support to families, in accordance with He-M 519.04 and 519.06, which may include the following:

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- 6.2.2.1. Assistance related to crisis intervention/stabilization;
 - 6.2.2.2. Family networking events held by the council;
 - 6.2.2.3. Costs associated with families' attendance at Family Support Council meetings such as parent stipends and refreshments;
 - 6.2.2.4. Respite care;
 - 6.2.2.5. Environmental modifications;
 - 6.2.2.6. Inclusive social and recreational opportunities for the individual;
 - 6.2.2.7. Families' participation in conferences and workshops as requested;
 - 6.2.2.8. Financial assistance provided that is related to supporting a family to care of an individual member in the family home; and
 - 6.2.2.9. Contribution to the salary of the Family Support Coordinator in full or a portion thereof.
- 6.2.3. Pre-payments can be invoiced in circumstances where the Contractor was required to pay in advance for goods and services including but not limited to camperships, environmental modifications, conferences, and crisis intervention on behalf of individuals and families. This is the only exception for cost reimbursement.
- 6.3. General Funds (Exhibit C-5)
- 6.3.1. Allowable use of General Funds includes the following:
 - 6.3.1.1. One full time Family Support Coordinator and their travel costs;
 - 6.3.1.2. Case Management Staff salaries, benefits and travel costs for family supports services provided to individuals who are not eligible for Medicaid and their families;
 - 6.3.1.3. Information and referral, assistance to identify and assess a families' own strengths, needs and goals;
 - 6.3.1.4. Identification of and assistance to access community resources and supports;
 - 6.3.1.5. Training and conference attendance of family support staff;
 - 6.3.1.6. Assistance to access respite care;

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- 6.3.1.7. Collaboration with other agencies and systems:
 - 6.3.1.7.1. Community Mental Health Centers.
 - 6.3.1.7.2. No Wrong Door.
 - 6.3.1.7.3. SIS Accessibility Supports.
 - 6.3.1.7.4. Assessment Funding for Service planning.
 - 6.3.1.8. Assistance to individuals not covered by Medicaid or alternative funding sources for services including, but not limited to:
 - 6.3.1.8.1. Evaluations.
 - 6.3.1.8.2. Emergency medications.
 - 6.3.1.8.3. Assessments.
 - 6.3.1.8.4. Short term crisis supports.
 - 6.3.1.9. Other expenses with pre-approval from the Department.
7. The Contractor may be eligible to receive payments to address other costs in the fulfillment of this Agreement at the Department's discretion. The Contractor must obtain pre-approval for the expenses via a form of submission satisfactory to the Department with applicable justifications.
8. The Department may withhold, in whole or in part, any contract payment for the ensuing contract period:
- 8.1. Until the Contractor submits programmatic and financial reports identified in Exhibit B to the Department's satisfaction. Summary of Revenues and Expenditures and Balance Sheet reports must be based on the accrual method of accounting and include the Contractor's total revenue and expenditures, whether or not generated by, or resulting from, State funding.
 - 8.2. Until the Contractor submits, to the Department's satisfaction, a plan of action to correct material findings noted in a Department Financial Review, in Exhibit B, Section 1.25.
 - 8.3. If routine Department monitoring, a Quality Assurance Survey, or Department Financial Reviews find corrective actions for previous site surveys or financial reviews have not been implemented in accordance with the Contractor's Correction Action Plan(s) or to the Department's satisfaction.
9. The Contractor must submit to the Department, within the timelines established by the Department, any and all data and reports required by the Department.
10. The Contractor must submit an invoice for the services identified in Section 6, with the contract report and supporting documentation to the Department, no

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later than the 30th day of the month following the month in which the services were provided. The Contractor must ensure each invoice:

- 10.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 10.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 10.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 10.4. Includes supporting documentation with each invoice, including, but not limited to, proof of expenditures, itemized receipts for purchases, time sheets, and payroll records with position or staff detail, as applicable.
- 10.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 10.6. Is assigned an electronic signature, includes the contract report and supporting documentation. All documentation is submitted to the Departments sFTP site and notification of the submission is emailed to dhhs.bdsinvoices@dhhs.nh.gov.
11. The Department shall make payments to the Contractor within thirty (30) calendar days only upon receipt and approval of a completed invoice that includes all required supporting documentation.
12. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7., Completion Date.
13. Notwithstanding Paragraph 18, of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation between budget class lines, as well as adjusting encumbrances between State Fiscal Years 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.
14. Audits
 - 14.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 14.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 14.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.

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

- 14.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 14.2. 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.
- 14.2.1. 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.
- 14.3. 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.
- 14.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
- 14.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within sixty (60) days.
15. If applicable, the Contractor must request disposition instructions from the Department for any equipment, as defined in 2 CFR 200.313, purchased using funds provided under this Agreement, including information technology systems.

Exhibit C-1, Budget

New Hampshire Department of Health and Human Services						
Contractor Name: <i>One Sky Community Services, Inc. - Region 8</i>						
Budget Request for: <i>Area Agency - ESS Gen Funds</i>						
Average Indirect Cost Rate (if applicable) 0%						
Line Item	SFY26 (7/1/25-6/30/26)			SFY27 (7/1/26-6/30/27)		
	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS
1. Salary & Wages	\$14,440		\$14,440	\$14,440		\$14,440
2. Fringe Benefits	\$3,600		\$3,600	\$3,600		\$3,600
3. Consultants			\$0			\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>			\$0			\$0
5.(a) Supplies - Educational			\$0			\$0
5.(b) Supplies - Lab			\$0			\$0
5.(c) Supplies - Pharmacy			\$0			\$0
5.(d) Supplies - Medical			\$0			\$0
5.(e) Supplies - Office			\$0			\$0
6. Travel			\$0			\$0
7. Software	\$960		\$960	\$960		\$960
8. (a) Other - Marketing/Communications			\$0			\$0
8. (b) Other - Education and Training			\$0			\$0
8. (c) Other - Other (specify below)						
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
9. Subrecipient Contracts	\$1,140,190	\$850,000	\$290,190	\$1,140,190	\$850,000	\$290,190
Total Direct Costs	\$1,159,190	\$850,000	\$309,190	\$1,159,190	\$850,000	\$309,190
Total Indirect Costs			\$0			\$0
Subtotals	\$1,159,190	\$850,000	\$309,190	\$1,159,190	\$850,000	\$309,190
				TOTAL		\$618,380

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Contractor Initials
Date 5/29/2025

Exhibit C-2, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: One Sky Community Services, Inc. - Region 8				
Budget Request for: Area Agency - Part C				
Average Indirect Cost Rate (if applicable) 0%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office		\$0		\$0
6. Travel		\$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)				
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
9. Subrecipient Contracts	\$248,904	\$248,904	\$248,904	\$248,904
Total Direct Costs	\$248,904	\$248,904	\$248,904	\$248,904
Total Indirect Costs		\$0		\$0
Subtotals	\$248,904	\$248,904	\$248,904	\$248,904
			TOTAL	\$497,808

Contractor Initials 
 Date 5/29/2025

Exhibit C-3, Budget

New Hampshire Department of Health and Human Services				
Contractor Name:		One Sky Community Services, Inc. - Region 8		
Budget Request for:		Area Agency - Hearing & Vision, H&V		
Average Indirect Cost Rate (if applicable)		0%		
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office		\$0		\$0
6. Travel		\$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)				
	\$5,000	\$5,000	\$5,000	\$5,000
Other Hearing Services				
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
Other (please specify)		\$0		\$0
	\$51,000	\$51,000	\$51,000	\$51,000
9. Subrecipient Contracts				
Total Direct Costs	\$56,000	\$56,000	\$56,000	\$56,000
Total Indirect Costs		\$0		\$0
Subtotals	\$56,000	\$56,000	\$56,000	\$56,000
			TOTAL	\$112,000

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Contractor Initials
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Date

Exhibit C-4, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>One Sky Community Services, Inc. - Region 8</i>				
Budget Request for: <i>Area Agency - Family Support Council, FSC</i>				
Average Indirect Cost Rate (if applicable) 0%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational	\$500	\$500	\$500	\$500
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office	\$500	\$500	\$500	\$500
6. Travel	\$500	\$500	\$500	\$500
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)				
<i>Other - Crisis Intervention-Stabilization</i>	\$500	\$500	\$500	\$500
<i>Other - Family Networking</i>	\$5,000	\$5,000	\$5,000	\$5,000
<i>Other - FSC Activities and Events</i>	\$2,500	\$2,500	\$2,500	\$2,500
<i>Other - Respite</i>	\$500	\$500	\$500	\$500
<i>Other - EMODS</i>	\$500	\$500	\$500	\$500
<i>Other - Social & Recreational</i>	\$30,000	\$30,000	\$30,000	\$30,000
<i>Other - Conference & Workshops</i>	\$500	\$500	\$500	\$500
<i>Other - Financial Assistance</i>	\$30,078	\$30,078	\$30,078	\$30,078
9. Subrecipient Contracts		\$0		\$0
Total Direct Costs	\$71,078	\$71,078	\$71,078	\$71,078
Total Indirect Costs		\$0		\$0
Subtotals		\$71,078	\$71,078	\$71,078
			TOTAL	\$142,158

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Contractor Initials
5/29/2025
Date

Exhibit C-5, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>One Sky Community Services, Inc. - Region 8</i>				
Budget Request for: <i>Area Agency - General Funds</i>				
Average Indirect Cost Rate (if applicable) 0%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages	\$242,000	\$242,000	\$242,000	\$242,000
2. Fringe Benefits	\$81,992	\$81,992	\$81,992	\$81,992
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational	\$500	\$500	\$500	\$500
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office	\$500	\$500	\$500	\$500
6. Travel	\$500	\$500	\$500	\$500
7. Software	\$500	\$500	\$500	\$500
8. (a) Other - Marketing/Communications				
8. (b) Other - Education and Training	\$0	\$0	\$0	\$0
8. (c) Other - Other (specify below)				
<i>Other - Temporary Lodging</i>	\$500	\$500	\$500	\$500
<i>Other - Assistance to Individuals</i>	\$49,000	\$49,000	\$49,000	\$49,000
<i>Other - Non-Medicaid Respite</i>	\$51,000	\$51,000	\$51,000	\$51,000
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
9. Subrecipient Contracts		\$0		\$0
Total Direct Costs	\$426,992	\$426,992	\$426,992	\$426,992
Total Indirect Costs		\$0		\$0
Subtotals	\$426,992	\$426,992	\$426,992	\$426,992
			TOTAL	\$853,984

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

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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

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

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

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SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

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

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

INSTRUCTIONS FOR CERTIFICATION

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

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

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

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

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

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

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

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

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

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

FORM A

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

- The UEI (SAM.gov) number for your entity is: GPKLDCV8TNJ7
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

NO YES

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

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

Name: _____	Amount: _____

Contractor Name: One Sky Community Services, Inc.

5/29/2025
Date: _____

DocuSigned by:

33AB4E9744C147A
 Name: Matthew Cordaro
 Title: Chief Executive Officer

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

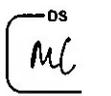
or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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Exhibit E

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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Exhibit E

DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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Exhibit E

DHHS Information Security Requirements

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

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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

V. LOSS REPORTING

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

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

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

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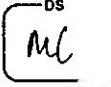
DHHS Information Security Requirements

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

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

VI. PERSONS TO CONTACT

DHHS Information Privacy & Security at DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials 

Date 5/29/2025

New Hampshire Department of Health and Human Services

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

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

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

(1) Definitions.

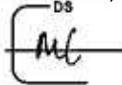
- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required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

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

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

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New Hampshire Department of Health and Human Services

Exhibit F

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 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.

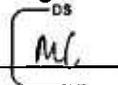
(3) Obligations and Activities of Business Associate.

- 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, Helpdesk@doit.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 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;

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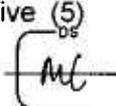
New Hampshire Department of Health and Human Services

Exhibit F

- 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 and an agreement that the Covered Entity shall be considered a direct third party beneficiary of all the Business Associate's business associate agreements.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in 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) ^{DS}

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New Hampshire Department of Health and Human Services

Exhibit F

- 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.
- I. 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

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.

- a. 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.
- b. 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

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, herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Exhibit F, 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

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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) n.i., the defense and indemnification provisions of section (3) g. and Paragraph 13 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

One Sky Community Services, Inc.

The State

Name of the Contractor

DocuSigned by:

Melissa Hardy

DocuSigned by:

Matthew Cordaro

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Matthew Cordaro

Name of Authorized Representative

Name of Authorized Representative

Melissa Hardy

Matthew Cordaro

Title of Authorized Representative

Title of Authorized Representative

5/29/2025

5/29/2025

Date

Date

Exhibit F

Contractor Initials

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that ONE SKY COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 04, 1983. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65212

Certificate Number: 0007155417



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 April 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, Walter Kuchtey, 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 One Sky 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 May 21, 2025 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Matthew Cordaro, CEO (may list more than one person)

(Name and Title of Contract Signatory)

is duly authorized on behalf of One Sky 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 **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: 05-21-2025

Walter Kuchtey

Signature of Elected Officer

Name: Walter Kuchtey

Title: Secretary of the One Sky Board



One Sky Community Services, Inc
755 Banfield Road Suite 3 Portsmouth, New Hampshire 03801

Phone: (603) 436-6111 Voice/TDD: (603) 436-4103
Fax: (603) 966-3140 Visit us online: www.oneskyservices.org

MISSION STATEMENT

The mission of One Sky Community Services is to assist people with Developmental Disabilities and Acquired Brain Disorders to live as valued and participating members in their communities.



CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

June 30, 2024 and 2023

With Independent Auditor's Report





BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
One Sky Community Services, Inc. and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of One Sky Community Services, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, 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 financial position of the Organization as of June 30, 2024, and the change in their net assets and their 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.

Prior Period Financial Statements

The financial statements of the Organization as of and for the year ended June 30, 2023, were audited by Berry, Dunn, McNeil & Parker, LLC whose report dated March 21, 2024, expressed an unmodified opinion on those statements.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standard Update No. 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 Consolidated Financial Statements

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

Board of Directors
One Sky Community Services, Inc. and Subsidiaries

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.

Board of Directors
One Sky Community Services, Inc. and Subsidiaries

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information included in the accompanying consolidating statement of financial position as of June 30, 2024, and the consolidating statement of activities and consolidating statement of changes in net assets for the year then ended, is presented for purposes of additional analysis 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. 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 such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, based on our audit, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

BDM Assurance, LLP

Manchester, New Hampshire
March 24, 2025

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statements of Financial Position

June 30, 2024 and 2023

ASSETS

	<u>2024</u>	<u>2023</u>
Current assets		
Cash and cash equivalents	\$ 898,277	\$ 3,363,645
Client funds held	347,137	446,921
Accounts receivable	2,181,133	1,542,424
Prepaid expenses	<u>5,996</u>	<u>45,178</u>
Total current assets	<u>3,432,543</u>	<u>5,398,168</u>
Restricted deposits and funded reserves		
Replacement reserve	58,467	-
Operating reserve	<u>55,676</u>	<u>-</u>
Total restricted deposits and funded reserves	<u>114,143</u>	<u>-</u>
Property and equipment		
Land	737,129	489,680
Buildings and improvements	6,307,455	2,055,198
Leasehold improvements	1,087,984	1,054,070
Vehicles	340,403	91,213
Furniture and fixtures	131,252	-
Equipment	817,548	806,083
Construction in progress (CIP)	<u>2,202,916</u>	<u>-</u>
	11,624,687	4,496,244
Less accumulated depreciation	<u>(3,987,396)</u>	<u>(2,036,082)</u>
Property and equipment, net	<u>7,637,291</u>	<u>2,460,162</u>
Other assets		
Investments	115,170	-
Right-of-use (ROU) asset - operating	647,721	878,100
Other assets	<u>27,701</u>	<u>20,876</u>
Total other assets	<u>790,592</u>	<u>898,976</u>
Total assets	<u>\$11,974,569</u>	<u>\$ 8,757,306</u>

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

LIABILITIES AND NET ASSETS

	<u>2024</u>	<u>2023</u>
Current liabilities		
Lines of credit	\$ 30,000	\$ -
Current portion of long-term debt	92,537	-
Accounts payable	1,102,818	4,940,596
Accrued expenses and other current liabilities	542,379	262,889
Advance from New Hampshire Department of Health and Human Services (NH DHHS)	1,565,000	-
Deferred revenue	64,804	64,954
Client funds held	347,137	446,921
Current portion of lease obligation - operating	<u>223,010</u>	<u>213,903</u>
Total current liabilities	<u>3,967,685</u>	<u>5,929,263</u>
Long-term liabilities		
Long-term debt, net	3,921,102	-
Lease obligation - operating, net	<u>444,556</u>	<u>680,529</u>
Total long-term liabilities	<u>4,365,658</u>	<u>680,529</u>
Total liabilities	<u>8,333,343</u>	<u>6,609,792</u>
Net assets		
Without donor restrictions	1,684,431	1,959,268
With donor restrictions	<u>1,956,795</u>	<u>188,246</u>
Total net assets	<u>3,641,226</u>	<u>2,147,514</u>
Total liabilities and net assets	<u>\$11,974,569</u>	<u>\$ 8,757,306</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statements of Activities

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	\$ 15,381,786	\$ 39,773,879
Bureau of Developmental Services (BDS)	2,352,443	1,825,391
Program fees	140,025	-
Grants	87,586	61,717
Contributions	140,138	-
Special events	36,374	-
Tenant rent	165,260	-
Tenant assistance payments	128,297	-
Interest income	172	75
Insurance proceeds	35,035	-
Other revenue	460,163	842,633
Net assets released from restriction	<u>60,142</u>	<u>33,154</u>
Total public support and revenue	<u>18,987,421</u>	<u>42,536,849</u>
Expenses		
Program services		
Service coordination	1,652,582	1,460,804
Combined residential and day services	7,621,959	22,656,035
Participant directed and managed/in-home supports	4,330,614	5,831,914
Early intervention	1,581,466	1,299,730
Family support	383,496	363,565
Respite care	117,663	118,627
Independent living	-	142,338
Day services	52	7,622,257
Clinical supports	<u>97,922</u>	<u>441,231</u>
Total program services	15,785,754	39,936,501
Supporting services		
General management	<u>3,505,270</u>	<u>3,490,909</u>
Total expenses	<u>19,291,024</u>	<u>43,427,410</u>
Change in net assets without donor restrictions before effect of consolidation of subsidiaries - without donor restrictions	(303,603)	(890,561)
Effect of consolidation of subsidiaries - without donor restrictions	<u>28,766</u>	<u>-</u>
Change in net assets without donor restrictions	<u>\$ (274,837)</u>	<u>\$ (890,561)</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statements of Activities (Concluded)

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Change in net assets without donor restrictions	\$ <u>(274,837)</u>	\$ <u>(890,561)</u>
Changes in net assets with donor restrictions		
Contributions restricted for specific purpose	42,462	50,824
Contributions for long-term purposes	191,926	-
Investment income	8,045	-
U.S. DHHS grant - Epping development	1,000,000	-
Net assets released from restriction	<u>(60,142)</u>	<u>(33,154)</u>
Change in net assets with donor restrictions before effect of consolidation of subsidiaries - with donor restrictions	1,182,291	17,670
Effect of consolidation of subsidiaries - with donor restrictions	<u>586,258</u>	<u>-</u>
Change in net assets with donor restrictions	<u>1,768,549</u>	<u>17,670</u>
Change in net assets before cumulative effect of change in accounting principle	1,493,712	(872,891)
Cumulative effect of change in accounting principle	<u>-</u>	<u>38,150</u>
Total change in net assets	1,493,712	(834,741)
Net assets, beginning of year	<u>2,147,514</u>	<u>2,982,255</u>
Net assets, end of year	<u>\$ 3,641,226</u>	<u>\$ 2,147,514</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statement of Functional Expenses

Year Ended June 30, 2024

	Service Coordination	Combined Residential and Day Services	Participant Directed and Managed/In- Home Supports	Early Intervention	Family Support	Respite Care	Day Services	Clinical Supports	General Management	Total
Personnel costs										
Salary and wages	\$ 967,796	\$ 3,190,420	\$ 308,130	\$ -	\$ 14,874	\$ -	\$ -	\$ -	\$ 1,963,465	\$ 6,444,685
Employee benefits	248,678	253,689	69,576	-	76,855	-	-	-	354,452	1,003,250
Payroll taxes	68,753	294,979	25,642	-	-	-	-	-	122,246	611,620
Professional fees and consultants										
Client treatment and services	75	259,140	3,768,590	-	-	87,052	-	90,050	30,234	4,235,141
Accounting and auditing	-	-	-	-	-	-	-	-	37,047	37,047
Legal	-	-	-	-	-	-	-	-	40,853	40,853
Payroll preparation	-	-	-	-	-	-	-	-	34,518	34,518
Other	41,606	89,605	18,822	-	-	-	-	-	359,748	609,781
Conferences and conventions	-	-	-	-	33,022	-	-	-	7,291	40,313
Occupancy costs										
Rent	96,935	-	-	-	-	30,611	-	-	127,647	255,093
Electricity and other utilities	-	5,431	-	-	-	-	-	-	44,527	49,958
Maintenance and repairs	-	49,160	-	-	-	-	-	-	31,495	80,645
Consumable supplies										
Client consumables	253	66,106	-	-	-	-	-	-	13,763	80,122
Office	375	11,584	-	-	-	-	-	-	84,242	96,201
Interest	-	90,471	-	-	-	-	-	-	1,150	91,621
Repairs and maintenance	-	159,403	-	-	-	-	-	-	1,150	160,553
Advertising	-	27,263	-	-	-	-	-	-	19,968	47,231
Printing	-	-	-	-	-	-	-	-	617	617
Telephone	-	65,864	-	-	-	-	-	-	23,945	89,809
Postage	-	471	-	-	136	-	-	-	13,834	14,441
Transportation and travel	36,621	96,323	7,600	-	-	-	52	-	22,908	163,504
Assistance to individuals	-	840	2,400	-	258,609	-	-	-	3,069	264,918
Insurance	17,212	92,411	-	-	-	-	-	-	56,456	166,079
Members' dues	-	1,991	-	-	-	-	-	-	3,963	5,954
Other expenditures	-	2,740,366	-	-	-	-	-	7,872	57,241	2,805,479
Subcontractor	-	29,290	129,854	1,581,466	-	-	-	-	-	1,740,610
Total expenses before depreciation	1,478,304	7,524,797	4,330,614	1,581,466	383,496	117,663	52	97,922	3,456,729	18,970,043
Depreciation	174,278	97,162	-	-	-	-	-	-	49,541	320,981
Total expenses	\$ 1,652,582	\$ 7,621,959	\$ 4,330,614	\$ 1,581,466	\$ 383,496	\$ 117,663	\$ 52	\$ 97,922	\$ 3,505,270	\$ 19,291,024

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

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statement of Functional Expenses

Year Ended June 30, 2023

	Service Coordination	Combined Residential and Day Services	Participant Directed and Managed/ Home Supports	Early Intervention	Family Support	Respite Care	Independent Living	Day Services	Clinical Supports	General Management	Total
Personnel costs											
Salary and wages	\$ 993,936	\$ -	\$ 1,027,911	\$ -	\$ 126,331	\$ -	\$ -	\$ -	\$ -	\$ 1,824,337	\$ 3,972,515
Employee benefits	173,059	-	189,763	-	23,383	-	-	-	-	266,673	652,878
Payroll taxes	73,597	-	80,088	-	-	6,871	-	-	-	128,931	289,487
Professional fees and consultants											
Client treatment and services	21,747	219,970	3,641,682	4,839	-	84,752	-	-	441,231	26,471	4,440,692
Accounting and auditing	-	-	-	-	-	-	-	-	-	34,200	34,200
Legal	-	-	-	-	-	-	-	-	-	82,579	82,579
Payroll preparation	-	-	-	-	-	-	-	-	-	44,116	44,116
Other	33,055	-	14,389	-	-	-	-	-	-	508,099	555,543
Conferences and conventions	1,280	-	-	-	-	-	-	-	-	13,725	15,005
Occupancy costs											
Rent	85,513	-	-	-	-	27,004	-	-	-	112,517	225,034
Electricity and other utilities	-	7,074	-	-	-	-	-	-	-	55,599	62,673
Maintenance and repairs	-	67,020	-	-	-	-	1,172	-	-	30,091	98,283
Consumable supplies											
Client consumables	-	-	-	-	-	-	-	-	-	13,049	13,049
Office	2,093	-	-	-	-	-	-	-	-	53,962	56,055
Repairs and maintenance	-	3,347	-	-	-	-	-	-	-	6,294	9,641
Advertising	-	-	92	-	-	-	-	-	-	27,460	27,552
Printing	-	-	-	-	1,009	-	-	-	-	171	1,180
Telephone	-	-	-	-	-	-	-	-	-	27,687	27,687
Postage	3	-	-	-	-	-	-	-	-	14,434	14,437
Transportation and travel	39,144	-	78,232	-	-	-	-	21,835	-	4,694	143,905
Assistance to individuals	67	-	17,903	-	212,030	-	-	-	-	26,714	256,714
Insurance	13,853	4,152	-	-	-	-	-	-	-	44,503	62,508
Members' dues	-	-	-	-	-	-	-	-	-	8,201	8,201
Other expenditures	19,007	248,477	-	-	812	-	-	-	-	65,195	333,491
Subcontractor	4,450	22,009,508	781,854	1,294,891	-	-	141,166	7,600,422	-	-	31,832,291
Total expenses before depreciation	1,460,804	22,559,548	5,831,914	1,299,730	363,565	118,627	142,338	7,622,257	441,231	3,419,702	43,259,716
Depreciation	-	96,487	-	-	-	-	-	-	-	71,207	167,694
Total expenses	\$ 1,460,804	\$ 22,656,035	\$ 5,831,914	\$ 1,299,730	\$ 363,565	\$ 118,627	\$ 142,338	\$ 7,622,257	\$ 441,231	\$ 3,490,909	\$ 43,427,410

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

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ 1,493,712	\$ (834,741)
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	320,981	167,694
Unrealized and realized gains on investments	(8,045)	-
Change in the ROU asset - operating, net of lease obligation - operating	3,513	16,332
Contribution revenue for long-term purposes	(191,926)	-
U.S. DHHS grant revenue - Epping development	(1,000,000)	-
Cumulative effect of consolidation of subsidiaries, net of cash and restricted cash held by subsidiaries of \$799,212	184,188	-
Cumulative effect of change in accounting principle	-	(38,150)
Changes in operating assets and liabilities		
Accounts receivable	(446,997)	2,502,216
Prepaid expenses	39,182	(19,271)
Accounts payable	(3,968,046)	727,300
Accrued expenses and other current liabilities	133,956	19,575
Advance from NH DHHS	1,565,000	-
Deferred revenue	(150)	(268,990)
Net cash (used) provided by operating activities	<u>(1,874,632)</u>	<u>2,271,965</u>
Cash flows from investing activities		
Purchases of property and equipment	(2,151,432)	(438,759)
Change in other assets	(4,000)	(3,533)
Net cash used by investing activities	<u>(2,155,432)</u>	<u>(442,292)</u>
Cash flows from financing activities		
Proceeds from line of credit	30,000	-
Proceeds from long-term debt	540,403	-
Principal payments on long-term debt	(83,490)	(34,046)
Contribution received for long-term purposes	191,926	-
U.S. DHHS grant revenue received - Epping development	1,000,000	-
Net cash provided (used) by financing activities	<u>1,678,839</u>	<u>(34,046)</u>
Net (decrease) increase in cash and cash equivalents	(2,351,225)	1,795,627
Cash and restricted cash, beginning of year	<u>3,363,645</u>	<u>1,568,018</u>
Cash and restricted cash, end of year	<u>\$ 1,012,420</u>	<u>\$ 3,363,645</u>
Composition of cash and restricted cash, end of year:		
Cash and cash equivalents	\$ 898,277	\$ 3,363,645
Restricted deposits and funded reserves	<u>114,143</u>	<u>-</u>
	<u>\$ 1,012,420</u>	<u>\$ 3,363,645</u>

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

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Nature of Activities

One Sky Community Services, Inc. (One Sky) is a New Hampshire nonprofit corporation providing a wide range of community-based services. It contracts with the New Hampshire DHHS (NH DHHS) to provide community-based services and support for those with developmental disabilities and acquired brain disorders in Rockingham County. The majority of its funding is from federal and state government programs.

Effective July 1, 2023, One Sky became the sole member of Farmsteads of New England, Inc. (FNE).

FNE was formed as a nonprofit corporation under the laws of the State of New Hampshire. FNE was established to provide both day and residential programs in a farming environment for people with developmental disabilities such as autism and intellectual disabilities.

FNE formed a subsidiary, Farmsteads at Rosewald Farms, Inc. (FRF), as a nonprofit corporation under the laws of the State of New Hampshire. FRF was established to construct, own, and operate an 18-unit rental housing project.

The following is a summary of the amounts assigned to each major class of assets acquired and liabilities assumed at the date of assumption:

Cash and restricted deposits	\$ 799,212
Accounts receivable	191,712
Property and equipment, net	3,257,008
Other assets	<u>109,950</u>
Total assets	<u>4,357,882</u>
Accounts payable and accrued expenses	186,132
Note payable	<u>3,556,726</u>
Total liabilities	<u>3,742,858</u>
Net assets assumed	<u>\$ 615,024</u>

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of One Sky, FNE and FRF (collectively, the Organization). All material intercompany accounts and transactions have been eliminated in consolidation.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Newly Adopted Accounting Principle

Effective July 1, 2023, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which modifies the measurement of expected claims and credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. FASB ASU 2016-13 requires measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the Organization that are subject to FASB ASU 2016-13 include accounts receivable. The adoption of this ASU did not have a material impact on the Organization's consolidated financial statements but did change how the allowance for credit losses is determined.

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 in accordance with FASB Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*:

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 funds be maintained in perpetuity.

Contributions

Contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for a specific purpose 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 and reported in the consolidated statement of activities as net assets released from restriction. 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. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in subsequent years are reported at the present value of their expected future cash flows, using risk-free interest rates applicable to the years in which the promises are to be received.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Contributions of Property and Services

Contributions of donated non-cash assets are recorded at their fair value in the period received. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions 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. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, 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.

Use of Estimates

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

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents.

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

Accounts Receivable and Allowance for Credit Losses

Accounts receivable are stated at the amount management expects to collect from outstanding balances net of an allowance for credit losses. Management's estimate of the allowance is based on their assessment using relevant and supportable forecasts. Balances that are still outstanding after the Organization has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2024 and 2023, management determined an allowance was not necessary. Accounts receivable, net, amounted to \$4,044,640 as of July 1, 2022.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Restricted Deposits and Funded Reserves

The restricted deposits and funded reserves are required deposit accounts by New Hampshire Housing Finance Authority (NHHFA) in that they may only be used for replacement of property and equipment, such as building or building improvements, and other purposes approved by NHHFA. The Organization is required to contribute \$7,200 annually to these reserves for the years ended June 30, 2024 and 2023. Such reserves are required to be held in interest-bearing accounts.

Property and Equipment and Depreciation

Purchased property and equipment are recorded at cost. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Depreciation is provided on the straight-line method in amounts designed to amortize the costs of the assets over their estimated lives as follows:

Buildings and improvements	10-40 years
Leasehold improvements	10-40 years
Vehicles	5 years
Furniture and fixtures	5-7 years
Equipment	3-10 years

Investments

The Organization carries investments in marketable securities with readily determinable fair values in the consolidated statements of financial position. Net investment income is included in the change in net assets in the accompanying consolidated statements of activities.

Revenue Recognition

Program fee revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements with NH DHHS, the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB ASC Topic 606, *Revenue from Contracts with Customers*.

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

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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

Leases

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

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

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis, while fixed, or in-substance fixed, payments on finance leases are recognized using the effective interest method. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within operating expenses in the consolidated statements of functional expenses. Finance lease ROU asset amortization and interest costs are recorded within depreciation and interest, respectively, in the consolidated statements of functional expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease liability for lease arrangements with an original term of 12 months or less.

The operating lease is included in the ROU asset and lease obligation in consolidated statements of financial position as of June 30, 2024 and 2023. The Organization had no finance leases as of June 30, 2024 and 2023.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Organization is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Functional Allocation of Expenses

The costs of providing various programs and activities are summarized on a functional basis in the consolidated statements of activities and consolidated statements of functional expenses. Accordingly, rent and insurance have been allocated based on time spent between locations and functions among the programs and supporting services benefited.

Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through March 24, 2025, which is the date that 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

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and a lines of credit as disclosed in Note 4.

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

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

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash and cash equivalents	\$ 898,277	\$ 3,363,645
Accounts receivable	2,181,133	1,542,424
Investments	<u>115,170</u>	<u>-</u>
Total financial assets	3,194,580	4,906,069
Less amounts unavailable for general expenditure		
Net assets with donor restrictions - excluding restricted balances related to CIP	<u>(530,060)</u>	<u>(188,246)</u>
Financial assets available at year end for current use	<u>\$ 2,664,520</u>	<u>\$ 4,717,823</u>

The Organization has certain restricted deposits and funded reserves which are restricted for use and subject to NHHFA. As a result, these restricted deposits and funded reserves are not considered available for general expenditure within the next year and are not reflected in the amount above.

3. Investments and Fair Value Measurement

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and 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 fair value hierarchy within FASB ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring 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. At June 30, 2024 and 2023, the Organization did not have any assets or liabilities using Level 2 inputs.

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 June 30, 2024 and 2023, the Organization did not have any assets or liabilities using Level 3 inputs.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

	<u>2024</u>	<u>2023</u>
Cash	\$ 2,570	\$ -
Marketable equity securities	<u>112,600</u>	<u>-</u>
	<u>\$ 115,170</u>	<u>\$ -</u>

4. Lines of Credit

One Sky has a revolving line of credit available with maximum borrowings of \$1,500,000, collateralized by a security interest in substantially all business assets. Monthly interest payments on any unpaid principal balance are required at a variable rate, determined by the greater of the Wall Street Journal Prime Rate or 6.5%. At June 30, 2024 and 2023, there were no outstanding balances on the One Sky line of credit.

FNE has a revolving line of credit available with maximum borrowings of \$40,000, collateralized by a first lien on all business assets of FNE, and a second security interest in land and buildings. This line of credit bears interest at the Wall Street Prime plus 1.5% (10% at June 30, 2024). As of June 30, 2024, there was \$30,000 outstanding balance on the line credit.

5. Long-Term Debt

Long-term debt is as follows:

	<u>2024</u>	<u>2023</u>
New Hampshire Health and Education Facilities Authority (NHHEFA) note payable, due in monthly installments of \$7,443, including interest at 1.00%, through August 2026. The note is collateralized by a vehicle.	\$ 16,054	\$ -
NHHEFA notes payable, due in monthly installments ranging from \$273 to \$380, including interest at 1.00%, through March 2026. The notes are collateralized by various vehicles and farm equipment.	8,799	-
NHHEFA note payable, due in monthly installments of \$821, including interest at 1.00%, through November 2042. The loan is collateralized by real estate.	33,627	-

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
New Hampshire Community Bank Loan Fund note payable, due in monthly installments of \$555, including interest at 5.00%, through November 2042. The loan is collateralized by real estate.	79,707	-
Note payable to a bank, due in monthly installments of \$2,155, including interest at 3.25%, through October 2026. The loan is collateralized by secure cash.	58,471	-
Note payable to a bank, due in monthly installments of \$2,212, including interest at 4.75%, through November 2042. The loan is collateralized by real estate.	326,442	-
Note payable to a bank, due in monthly installments of \$4,798, including interest at 4.25%, through October 2041. The loan is collateralized by real estate.	711,167	-
Note payable to the U.S. Small Business Administration, due in monthly installments of \$7,692, including interest at 2.75%, through August 2051. The loan is collateralized by a blanket UCC-1 lien.	139,169	-
Non-interest bearing note payable to NHHFA, collateralized by real estate. The note has a borrowing limit of \$1,500,000. Annual payments are due in amounts equal to 50% of surplus cash. The loan is due in full by February 2054.	540,203	-
Non-interest bearing note payable to NHHFA collateralized by real estate and personal property. Outstanding principal is to be repaid in full in September 2037.	650,000	-
Non-interest bearing note payable to NHHFA collateralized by real estate and personal property. Outstanding principal is to be repaid in full in April 2040.	700,000	-
Non-interest bearing note payable to NHHFA collateralized by real estate and personal property. Outstanding principal is to be repaid in full in April 2040.	<u>750,000</u>	<u>-</u>
	4,013,639	-
Less current portion	<u>(92,537)</u>	<u>-</u>
Long-term debt, net	<u>\$ 3,921,102</u>	<u>\$ -</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

The notes payable to NHHFA are eligible for extension or forgiveness at the maturity date on the condition that the FRF property remains available to low-income individuals with special needs.

Long-term debt maturities for the next five years and thereafter are as follows:

2025	\$ 92,537
2026	93,723
2027	70,227
2028	56,979
2029	54,686
Thereafter	<u>3,645,487</u>
Total	<u>\$ 4,013,639</u>

6. ROU Asset and Lease Obligation

The ROU asset - operating and lease obligation - operating consist of a building lease in Portsmouth, New Hampshire. The lease calls for monthly payments ranging from \$18,660 to \$21,001 through April 2027. Interest has been imputed on the operating lease annually, calculated monthly, at 2.88% as of and for the year ended June 30, 2024 and 2023. The related costs are included in rent expense in the consolidated statements of functional expenses and approximate cash paid.

The future maturities of the lease obligation - operating are as follows:

2025	\$ 238,738
2026	245,900
2027	<u>210,015</u>
	694,653
Less imputed interest expense	<u>(27,087)</u>
	667,566
Less current portion	<u>(223,010)</u>
Lease obligation - operating, net	<u>\$ 444,556</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

7. Net Assets with Donor Restrictions

Net assets with donor restrictions were as follows at June 30:

	<u>2024</u>	<u>2023</u>
Funds maintained in perpetuity whose accumulated earnings are to support operations	\$ 100,000	\$ -
Funds maintained with donor restrictions temporary in nature:		
Housing - capital campaign	114,389	98,343
Epping expansion - for long-term purposes	1,426,735	-
Redberry Farm Disability Program	200,000	-
Accumulated earnings on funds maintained in perpetuity	15,170	-
Other	<u>100,501</u>	<u>89,903</u>
	<u>\$ 1,956,795</u>	<u>\$ 188,246</u>

Net assets released from restriction were as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Satisfaction of purpose restrictions		
Epping expansion	\$ 44,324	\$ -
Other	<u>15,818</u>	<u>33,154</u>
	<u>\$ 60,142</u>	<u>\$ 33,154</u>

8. Endowment

The Organization's endowment primarily consists of funds established for operational support. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Organization has interpreted the State of New Hampshire Uniform Prudent Management of Institutional Funds Act (the Act) as requiring the preservation of the original gift (corpus value) of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization has included in net assets with perpetual donor restriction (1) the original value of gifts donated to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, and (3) the accumulation to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. If the donor restricted endowment assets earn investment returns beyond the amount necessary to maintain the endowment assets' contributed value, that excess is included in net assets with donor restrictions until appropriated by the Board of Directors and, if applicable, expended in accordance with the donors' restrictions. The Organization has interpreted the Act to permit spending from funds with deficiencies in accordance with the prudent measures required under the Act.

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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; and
- (7) The investment policies of the Organization.

Spending Policy

As of June 30, 2024, the Organization and its Board of Directors have not adopted a formal spending policy. The Organization and its Board of Directors appropriates funds on an as needed basis based on the prudence factors.

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 the Act requires the Organization to retain as a fund of perpetual duration. These deficiencies result from unfavorable market fluctuations that occur shortly after the investment of new contributions with donor-imposed restrictions to be maintained in perpetuity. As of June 30, 2024, the Organization and its Board of Directors have not adopted a policy as to whether the Organization would be permitted to spend from underwater endowment funds. Any deficiencies are reported in net assets with donor restrictions. The Organization did not have any endowment funds with deficiencies as of June 30, 2024.

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 balanced emphasis on equity-based and income-based investments to achieve its long-term return objectives within prudent risk constraints.

The changes in the endowment net assets were as follows:

	<u>2024</u>	<u>2023</u>
Endowment net assets, beginning of year	\$ -	\$ -
Cumulative effect of consolidation of subsidiaries	107,125	-
Investment income	<u>8,045</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 115,170</u>	<u>\$ -</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

9. Conditional Promise to Give

During 2021, the Organization was awarded a grant from the New Hampshire Community Development Finance Authority in the amount of \$427,750 to be used for housing and public facility projects in New Hampshire. Receipt of the grant and recognition of the related revenue is conditional upon incurring qualified expenditures. For the years ended June 30, 2024 and 2023, the Organization did not recognize any revenue related to this grant.

10. Commitment

The Organization entered into an agreement with a vendor for the construction of the Redberry Farms multi-family residential buildings located in Epping, New Hampshire. The total estimated cost of construction is approximately \$3,400,000. As of June 30, 2024, the Organization had incurred costs of \$2,202,916.

11. Concentration of Revenues and Risk

For the years ended June 30, 2024 and 2023, approximately 81% and 93%, respectively, of the public support and revenue of the Organization was derived from Medicaid. Accounts receivable from Medicaid totaled \$1,484,776 and \$2,202,916 at June 30, 2024 and 2023, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

Effective July 1, 2023, the State of New Hampshire's Medicaid program billing requirements changed. The Organization is now no longer billing for services provided to clients by subcontractors and then remitting payments to those subcontractors when the funds are received from the State of New Hampshire. Those subcontractors are now required to submit billings to the State of New Hampshire's Medicaid program directly. As a result of this change, the Organization experienced a reduction in revenue from State of New Hampshire's Medicaid program with a corresponding decrease in subcontractor expenses.

In order for the Organization to participate in the New Hampshire Medicaid program it must be formally approved by NH DHHS BDS, as the provider of services for developmentally disabled individuals for Rockingham County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in March 2027.

12. Pandemic Relief Funding

Since the start of the pandemic, the Organization has been awarded grant funding under the American Rescue Plan Act (ARPA), passed through the State of New Hampshire, totaling \$2,006,242 for the purpose of recruitment, retention, or training of direct support workers. For the year ended June 30, 2023, management believed the Organization had met the conditions necessary to recognize a portion of the ARPA funds received in the amounts of \$61,717 in ARPA funds which are included in grant income in the consolidated statement of activities. Unspent funds as of June 30, 2024 and 2023 were \$64,804 and \$64,954, respectively, and are included in deferred revenue on the consolidated statements of financial position. The Organization has until 2025 to spend the funds.

SUPPLEMENTARY INFORMATION

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidating Statement of Financial Position

June 30, 2024

ASSETS

	<u>One Sky</u>	<u>FNE</u>	<u>FRF</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Current assets					
Cash and cash equivalents	\$ 404,700	\$ 478,324	\$ 15,253	\$ -	\$ 898,277
Client funds held	347,137	-	-	-	347,137
Accounts receivable	2,096,347	708,097	4,687	(627,998)	2,181,133
Prepaid expenses	<u>5,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,996</u>
Total current assets	<u>2,854,180</u>	<u>1,186,421</u>	<u>19,940</u>	<u>(627,998)</u>	<u>3,432,543</u>
Restricted deposits and funded reserves					
Replacement reserve	-	-	58,467	-	58,467
Operating reserve	<u>-</u>	<u>-</u>	<u>55,676</u>	<u>-</u>	<u>55,676</u>
Total restricted deposits and funded reserves	<u>-</u>	<u>-</u>	<u>114,143</u>	<u>-</u>	<u>114,143</u>
Property and equipment					
Land	489,680	247,449	-	-	737,129
Buildings and improvements	2,073,778	1,775,611	2,458,066	-	6,307,455
Leasehold improvements	1,087,984	-	-	-	1,087,984
Vehicles	-	340,403	-	-	340,403
Furniture and fixtures	-	88,629	42,623	-	131,252
Equipment	817,548	-	-	-	817,548
CIP	<u>-</u>	<u>2,202,916</u>	<u>-</u>	<u>-</u>	<u>2,202,916</u>
Less accumulated depreciation	<u>4,468,990</u> <u>(2,091,573)</u>	<u>4,655,008</u> <u>(960,089)</u>	<u>2,500,689</u> <u>(935,734)</u>	<u>-</u> <u>-</u>	<u>11,624,687</u> <u>(3,987,396)</u>
Property and equipment, net	<u>2,377,417</u>	<u>3,694,919</u>	<u>1,564,955</u>	<u>-</u>	<u>7,637,291</u>
Other assets					
Investments	-	115,170	-	-	115,170
ROU asset - operating	647,721	-	-	-	647,721
Due from related party	-	160,575	-	(160,575)	-
Other assets	<u>24,410</u>	<u>2,601</u>	<u>690</u>	<u>-</u>	<u>27,701</u>
Total other assets	<u>672,131</u>	<u>278,346</u>	<u>690</u>	<u>(160,575)</u>	<u>790,592</u>
Total assets	<u>\$ 5,903,728</u>	<u>\$ 5,159,686</u>	<u>\$ 1,699,728</u>	<u>\$ (788,573)</u>	<u>\$ 11,974,569</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidating Statement of Financial Position (Concluded)

June 30, 2024

LIABILITIES AND NET ASSETS (DEFICIT)

	<u>One Sky</u>	<u>FNE</u>	<u>FRF</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Current liabilities					
Lines of credit	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Current portion of long-term debt	-	92,537	-	-	92,537
Current portion of related party note payable	-	252,688	-	(252,688)	-
Accounts payable	844,653	288,323	634	(30,792)	1,102,818
Accrued expenses and other current liabilities	276,667	265,712	-	-	542,379
Advance from NH DHHS	1,565,000	-	-	-	1,565,000
Deferred revenue	64,804	-	-	-	64,804
Client funds held	347,137	-	-	-	347,137
Current portion of lease obligation - operating	<u>223,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,010</u>
Total current liabilities	<u>3,321,271</u>	<u>929,260</u>	<u>634</u>	<u>(283,480)</u>	<u>3,967,685</u>
Long-term liabilities					
Due to related party	-	-	160,575	(160,575)	-
Long-term debt, net	-	1,821,102	2,100,000	-	3,921,102
Related party note payable, net	-	250,000	-	(250,000)	-
Lease obligation - operating, net	<u>444,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,556</u>
Total long-term liabilities	<u>444,556</u>	<u>2,071,102</u>	<u>2,260,575</u>	<u>(410,575)</u>	<u>4,365,658</u>
Total liabilities	<u>3,765,827</u>	<u>3,000,362</u>	<u>2,261,209</u>	<u>(694,055)</u>	<u>8,333,343</u>
Net assets (deficit)					
Without donor restrictions	1,923,011	417,419	(561,481)	(94,518)	1,684,431
With donor restrictions	<u>214,890</u>	<u>1,741,905</u>	<u>-</u>	<u>-</u>	<u>1,956,795</u>
Total net assets (deficit)	<u>2,137,901</u>	<u>2,159,324</u>	<u>(561,481)</u>	<u>(94,518)</u>	<u>3,641,226</u>
Total liabilities and net assets (deficit)	<u>\$ 5,903,728</u>	<u>\$ 5,159,686</u>	<u>\$ 1,699,728</u>	<u>\$ (788,573)</u>	<u>\$ 11,974,569</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidating Statement of Activities

Year Ended June 30, 2024

	<u>One Sky</u>	<u>FNE</u>	<u>FRF</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Changes in net assets (deficit) without donor restrictions					
Public support and revenue					
Medicaid revenue	\$ 10,791,921	\$ 4,589,865	\$ -	\$ -	\$ 15,381,786
BDS	2,352,443	-	-	-	2,352,443
Program fees	-	140,025	-	-	140,025
Grants	30,148	57,438	-	-	87,586
Contributions	-	140,138	-	-	140,138
Special events	-	36,374	-	-	36,374
Tenant rent	-	-	165,260	-	165,260
Tenant assistance payments	-	-	128,297	-	128,297
Investment income, net	66	106	-	-	172
Insurance proceeds	-	-	35,035	-	35,035
Management fees	620,334	-	-	(620,334)	-
Other revenue	405,046	177,529	3,828	(126,240)	460,163
Net assets released from restrictions	<u>15,818</u>	<u>44,324</u>	<u>-</u>	<u>-</u>	<u>60,142</u>
Total public support and revenue	<u>14,215,776</u>	<u>5,185,799</u>	<u>332,420</u>	<u>(746,574)</u>	<u>18,987,421</u>
Expenses					
Program services	10,996,002	4,516,222	273,530	-	15,785,754
Management and general	<u>3,256,031</u>	<u>858,973</u>	<u>136,840</u>	<u>(746,574)</u>	<u>3,505,270</u>
Total expenses	<u>14,252,033</u>	<u>5,375,195</u>	<u>410,370</u>	<u>(746,574)</u>	<u>19,291,024</u>
Change in net assets (deficit) without donor restrictions before effect of consolidation of subsidiaries - without donor restrictions	(36,257)	(189,396)	(77,950)	-	(303,603)
Effect of consolidation of subsidiaries - without donor restrictions	<u>-</u>	<u>606,815</u>	<u>(483,531)</u>	<u>(94,518)</u>	<u>28,766</u>
Change in net assets (deficit) without donor restrictions	<u>\$ (36,257)</u>	<u>\$ 417,419</u>	<u>\$ (561,481)</u>	<u>\$ (94,518)</u>	<u>\$ (274,837)</u>

ONE SKY COMMUNITY SERVICES, INC. AND SUBSIDIARIES

Consolidating Statement of Changes in Net Assets

Year Ended June 30, 2024

	<u>One Sky</u>	<u>FNE</u>	<u>FRF</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Change in net assets (deficit) without donor restrictions	\$ <u>(36,257)</u>	\$ <u>417,419</u>	\$ <u>(561,481)</u>	\$ <u>(94,518)</u>	\$ <u>(274,837)</u>
Changes in net assets with donor restrictions					
Contributions restricted for specific purpose	42,462	-	-	-	42,462
Contributions for long-term purposes	-	191,926	-	-	191,926
Investment income	-	8,045	-	-	8,045
U.S. DHHS grant - Epping development	-	1,000,000	-	-	1,000,000
Net assets released from restrictions	<u>(15,818)</u>	<u>(44,324)</u>	-	-	<u>(60,142)</u>
Change in net assets with donor restrictions before effect of consolidation of subsidiaries - with donor restrictions	26,644	1,155,647	-	-	1,182,291
Effect of consolidation of subsidiaries with donor restrictions	-	<u>586,258</u>	-	-	<u>586,258</u>
Change in net assets with donor restrictions	<u>26,644</u>	<u>1,741,905</u>	-	-	<u>1,768,549</u>
Change in net assets	(9,613)	2,159,324	(561,481)	(94,518)	1,493,712
Net assets, beginning of year	<u>2,147,514</u>	-	-	-	<u>2,147,514</u>
Net assets (deficit), end of year	<u>\$ 2,137,901</u>	<u>\$ 2,159,324</u>	<u>\$ (561,481)</u>	<u>\$ (94,518)</u>	<u>\$ 3,641,226</u>

Board of Directors
One Sky Community Services, Inc.

Current (as of April 1, 2025)

Erik Browning,	President
Nancy Clayburgh,	Vice President
JD Bernardy,	Treasurer
Walter Kuchtey,	Secretary
Michelle Schladenhauffen,	Member
Heather Heigis,	Member

Matthew J Cordaro



Professional Experience

Chief Executive Officer

One Sky Community Services – Portsmouth, NH
March 2020 to Current

Executive Director

Becket Family of Services – Business Development and Research / Foster Care Services
November 2017 to Current

- Established the Seacoast Treatment & Stabilization Center (STSC) - 16 bed emergency shelter care facility offering temporary respite, stabilization and intensive treatment for children ages 11 years to 18 years old.
- Established of Becket Behavioral Health (BBH) – Community Based Mental Health program providing Psychiatry, general and specialty mental health assessments, counseling and direct support services.
- Established of the Becket Intensive Tutoring Service Center (BITSC) – Center based therapeutic tutoring services for academically at-risk youth grades 6 to 12. Students attend AM and/or PM sessions working on school-based assignments with layered individual and group based therapeutic services.
- Developed Enhanced Residential Treatment (ERT) for female youth 13 to 21 years of age with histories of significant trauma, severe physical aggression, arson, suicidal ideations, self-harm and sexual aggression.
- Currently developing the Comprehensive Assessment Recovery Experience (CARE) Program. Designed to provide comprehensive assessment and treatment of female youth 13 to 21 years of age with histories of complex trauma, mental health and significant behavioral concerns.
- Established ISO Foster Care Division in New Hampshire and Specialized Therapeutic Foster Care services in Florida.
- Work with local and state stakeholders and administrators, across multiagency and department partners to ensure quality of residential, educational and clinical care.
- Worked in collaboration with industry experts designed, developed and implemented program development and creation plans.

Executive Director

Step by Step Supportive Services – Brookline, MA
July 2014 to November 2017

- In conjunction with the Board of Directors developed strategic goals and operational strategies to execute the mission of the organization.
- Lead an agency wide reorganization by creating and implementing policies, processes, and cultural changes that improved service delivery, ensured accountability, and emphasized compliance with state and federal law.
- Initiated compensation review that aligned with the Board's philosophy with organizations operational goals.
- Moved the away from tenure-based entitlements to performance and learning focused incentives.
- Created opportunities for mentorship and professional development, and increased staff morale and productivity.
- Reduced donation dependency through revenue growth and expenses reduction or elimination.
- Improved agency security and workflow by unifying IT services, devices, communication and software systems.

Behavioral Health Consultant

Self-Employed – Amherst, NH
May 2012 to July 2014

- Focused in behavioral health, case management, and managed care services.
- Versed in the development and operational analysis of program profitability, efficiency, and support.
- Experienced in the development of complex care models servicing Medicaid and Medicare individuals.
- Provided direct consulting services to senior and executive level individuals within the New England Region.
- Assisted in the development of strategic goals, budgets, and revenue targets.
- Provided P&L oversight and performance metric evaluations.

Vice President of Behavioral Health Services

Pediatric Health Choice – Tampa, FL

June 2009 to May 2012

- Established Behavioral Health Service division (BHS).
- Created all departmental policies and operational procedures for each funding source and the respective service.
- Reporting directly to the Board of Directors, Chairman/CEO acted as the primary decision maker and signing authority for all matters associated with BHS.
- Responsible for division compliance, P&L, and revenue.
- Secured large multi-year high value contracts with private insurers, subsidiaries and state/federal insurers.
- In 2010 established the Developmental Center for Behavioral Services (DCBS).
- The service delivery model utilizes a center-based approach to provide enhanced access to a milieu of services to children 18 months to 18 years of age diagnosed with developmental disabilities or social, emotional, or complex behavioral issues.
- Services included Board Certified Child and Adolescent Psychiatry, Psychology & Counseling, and Behavior Analysis.
- Developed a large community-based referral system that included mental health para-professionals, medical professionals (279 Pediatricians, 138 Psychiatrists), private entities, and governmental agencies.
- Developed strategic relationships with members of the Governor's Policy and Budgeting Office and Florida State Senate.
- August of 2011 submitted cost containment proposal to the Governor's Policy and Budget office, Agency for Persons with Disabilities (APD) to systematic ease a \$150M budget deficit.
- February 2012 submitted additional cost saving measures to Senator Joe Negron's office after his introduction of SB1516.

Chief Executive Officer / Founder

Inspire Choice, Inc. – Tampa, FL

November 2007 to June 2009

- Founded a home & community-based support service for individuals diagnosed with developmental disabilities.
- Services included Applied Behavioral Analysis, behavioral and crisis prevention training.
- Created all departmental policies and operational procedures for each funding source and the respective service.
- Established contractual relationship with the Florida Agency for Persons with Disabilities.
- Responsible for operational finances, P&L, agency budgets.
- FY2009 Inspire Choice, Inc. was acquired by Pediatric Health Choice.

Technology

Microsoft Office Programs (Word, Excel, Outlook, Power Point, Publisher)

Adobe Master Collection Programs (Acrobat X Pro, LightRoom, Photoshop CS6, Premier Pro)

Education

Masters Business Administration
University of New Hampshire – Durham, NH

Bachelor of Science
University of Massachusetts – Lowell, MA

Associates Degree
Middlesex Community College – Bedford, MA

Certification - Behavioral Analysis
Florida Institute of Technology – Orlando, FL

Certification - Paralegal
University of Massachusetts – Lowell, MA

Lenore A. Sciuto

PROFILE

Demonstrated Human/Social Services Program Management Experience Encompassing:

- Enthusiasm, dedication and strong desire to have a positive impact in the field of social services
- Keen understanding of the government funding processes vital to the success of social programs
- Acting as an effective liaison between clients, referral sources and other community partners with the goal of providing the strong advocacy, crisis intervention and long-term support needed to assist individuals with developmental disabilities to live as valued members of their communities
- Excellent organizational skills with the capacity to handle numerous projects simultaneously
- Direct staff supervision, budgeting, and sub-contractor negotiations with a proven track record of minimizing costs while ensuring the consistent, high-quality delivery of services to a large multi-cultural constituency

SUMMARY OF QUALIFICATIONS

Experienced Administrator with Experience In:

- Staff Supervision & Training
- Strategic Planning
- Contract Negotiation and Minimizing Costs
- Facilitation of Person-Centered Planning for Consumer Directed Services
- Workforce Development
- Experience with maintaining a balance with government entitlements and public funding streams
- Knowledgeable of compliance with State & Federal Regulation
- Multi-Disciplinary Team Approaches
- Experienced ABA Clinician:
- Crisis Intervention / Conflict Resolution
- Clinical Staff Supervision
- Cultural Competency
- ABA Teaching Strategies
- Staff & Family Training
- Family Support
- Expertise in HIPPA Laws
- Maintaining Multi-Disciplinary Team Strategies
- Developing Rapport with Referral Agencies
- Public Relations

PROFESSIONAL EXPERIENCE

Vice President of Community Services

One Sky Community Services Inc. Portsmouth, NH 2020-present

Oversight of Community Services Department: Service Coordination, Intensive Treatment Services, Family Support, Transition Services, In Home Support Services for children, Early Supports and Services, Participant Directed Services, and adult Day and Residential Services

Director of Integrated Services

One Sky Community Services, Inc. Portsmouth, NH 2017-2020

- Acts as One Sky's point person with the Bureau of developmental Services to assist the organization to navigate the changes in New Hampshire's HCBC waiver program

Lenore A. Sciuto

- Lead One Sky's system change efforts in response to Medicaid's payment reform by moving the organization toward an integrated system of care by networking through the IDS and with hospitals, MCOs, schools, the mental health service delivery system and all other available partners.
 - Oversee Human Rights Committee
 - Oversee Intensive Services and local Risk Management Committee

Director of Family Support Services 1995-2017

One Sky Community Services, Inc. Portsmouth, NH

Key Accomplishments Include:

- Successfully administered a \$2 million federally funded entitlement program that identified at-risk infants to ensure the provision of necessary treatments and therapies
- Developed and implemented a consumer directed In-Home Support and Respite Program for families caring for a member with a developmental disability in their home
- Eliminated budget deficit by creating Medicaid billable case management and re-negotiating vendor contracts
- Oversaw a multi-million dollar budget to serve over 600 families in Rockingham County, New Hampshire
- Effective liaison with medical, psychological, educational and protective service providers

Clinician / Family Support Services 1982-1995 Fidelity House, Inc., Lawrence, MA
Haverhill/Newburyport Human Services, Inc., West Newbury,

The Psychological Center, Inc., Lawrence, MA

Key Accomplishments Include:

- Participated in developing a Family Support pilot program in Massachusetts
- Provided clinical consultation to long-term care settings including: ICF-MRs, community residences, sheltered workshops and secure facilities
- Provided on-going care to individuals with developmental disabilities, traumatic brain injuries and dual MR/MR diagnoses

EDUCATION

Worked Toward Master of Science-Applied Behavioral Analysis

Concentration-Clinical Psychology (Completed All Requirements Except the Dissertation)

Northeastern University, Boston, MA

Course Work - Humanities / Department of Social Services

London Polytechnic Institute, London, England

Bachelor of Arts-Sociology/Psychology

Emmanuel College, Brookline, MA

CHRISTOPHER WHALEN

SENIOR FINANCIAL EXECUTIVE

Senior-level executive with extensive finance and administration experience in higher education and broadcast sector. Proven ability to improve operations through reorganization, cost reduction, and maximization of resources. Extensive experience working collaboratively with management, Board of Directors and committees, federal & state agencies, and the general public.

One Sky Community Services, Inc.

Chief Financial Officer

2022 - Present

PROFESSIONAL EXPERIENCE MERRIMACK COLLEGE Associate Vice President of Budgets & Financial Planning 2021 – 2022

Provide leadership in budgeting and budget-related financial analysis, reporting and forecasting for Merrimack College a more than \$175M institution. Interact regularly and extensively with Merrimack's community, including academic and administrative units, in administering the annual budget cycle and, in collaboration with the community, identifying and effectuating enhancements to existing processes, reports and systems. Contribute meaningfully to the internal reporting and analysis of quarterly and annual financial results, as well as the preparation of additional financial reports, for senior management, working closely with both academic and administrative areas.

UNIVERSITY OF NEW HAMPSHIRE

Director of Finance & Administration

2014 – 2021

Serve as the Chief Financial Officer to Business Affairs with strategic planning and financial management responsibilities for Housing, Hospitality Services, Transportation, Campus Recreation, Whittemore Arena, Memorial Union and Student Activities, and Print & Mail Services units with total budget in excess of \$120M.

- ✦ Member of senior leadership team in Office of Business Affairs representing and providing guidance in all financial and contractual matters.
- ✦ Direct the development of annual operating budgets and provide ongoing financial and strategic analysis to assist in meeting financial goals.
- ✦ Oversee and manage the financial processing of all purchases, accounts receivable, and accounts payable in a manner compliant with policy and generally accepted accounting principles.
- ✦ Direct the hiring and payroll processing for all Office of Business Affairs units supporting a large and diverse workforce.
- ✦ Provide leadership, guidance and oversight for external funding.
- ✦ Serve as liaison between the Office of Business Affairs, University of New Hampshire central units and the University System of New Hampshire.

ROCKINGHAM VNA & HOSPICE

Director of Finance

2010 – 2014

Serve as the Chief Financial Officer directing all finance and corporate compliance operations for a visiting nurses and hospice association. Senior management member for a \$12M business operation reporting directly to the Executive Director of the Rockingham VNA & Hospice and additional reporting to a Board of Directors.

- ✦ Managed the financial operations for the entire organization to include month-end closing and reporting of activity to senior management and Board of Directors.
- ✦ Prepared and presented financial activity, variance, and projection reports to Board of Directors, Board Finance Committee, senior management and staff.
- ✦ Directed the planning and development of annual operating and capital budget.
- ✦ Performed detailed financial analysis for special projects assigned at the agency and system level. Point-of-contact for annual agency audit.
- ✦ Developed and managed the annual corporate compliance work plan to ensure the agency conforms to all applicable laws, regulations, and other legal requirements.
- ✦ Designed, built, and implemented automated processes for monitoring productivity.

NEW HAMPSHIRE PUBLIC TELEVISION **Chief Financial Officer** **2006 – 2010**
 Chief Financial Officer directing the entire finance functions for New Hampshire’s only statewide public broadcasting television network.
 Senior management member for a \$10M business operation reporting directly to the President & CEO of New Hampshire Public Television and additional reporting to a Board of Directors and Board Finance Committee. Instrumental in directing reorganization of New Hampshire Public Television to a wholly owned 501c3 subsidiary of the University System of New Hampshire after a nearly 50 year affiliation with the University of New Hampshire.

UNIVERSITY OF NEW HAMPSHIRE **Director - Research Business Center** **2002 – 2006**
 Provided direction and leadership to a research business unit serving as the primary business liaison between research departments and central administration and auxiliary offices. Responsible for managing the administrative, financial, and business operations of the business unit. Compiled and presented accurate and timely financial and human resource data to departments in support of daily operations and annual budget process.

UNIVERSITY SYSTEM OF NEW HAMPSHIRE **Senior Internal Auditor** **2000 –2002**
 Supervised staff auditors. Planned and conducted quality operational, compliance, and financial audits throughout USNH. Prepared audit report drafts, review observations and recommendations with management.

FLEETBOSTON BANK **Audit Specialist** **1999 – 2000**
 Conducted, supervised, and documented operational and financial audits on a bank wide and business unit level.

LIBERTY MUTUAL INSURANCE **1992 – 1999**
Business Analyst – Procurement Services, Boston, MA **1998 - 1999**
 Performed financial analysis to support strategic business unit operations.
Corporate Internal Auditor, Boston, MA **1996 – 1998**
 Executed and documented operational and financial audits throughout corporation
Customer Accounting Representative, Dover, NH **1994 –1996**
 Managed and reconciled account balances in a high-volume and fast-paced environment.
Business Service Representative, Rockville, MD **1992 – 1994**
 Provided exceptional customer service by responding to all inbound customer calls and written correspondences.

COMPUTER SKILLS

Questica, BANNER Finance & HR, Web Intelligence Reporting (WEBI), KRONOS, Lawson Financial, McKesson Horizon Homecare, ADP Totalsource Payroll & Benefits, Microsoft Access, Microsoft Excel, Microsoft Word, Microsoft PowerPoint.

EDUCATION

M.S., Accounting (Graduated Cum Laude) University of New Hampshire, Durham, NH **2003**
B. S., Accounting (Graduated Cum Laude) Franklin Pierce College, Portsmouth, NH **1996**
B.A., Political Science Boston University, Boston, MA **1990**

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: One Sky Community Services, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Matt Cordaro	CEO	\$0.00	\$237,000.00
Lenore Sciuto	Vice Pres of Com Svcs	\$6,000.00	\$95,000.00
Christopher Whalen	CFO	\$36,000.00	\$165,000.00