

162 - 6/17/26

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

Lori A. Weaver
Commissioner

Katja S. Fox
Director

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May 14, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** contract with Office of Public Guardian (VC#166528-B001), Concord, NH, in the amount of \$3,073,437 to provide public guardianship services for individuals with mental illness or developmental disabilities and/or adults requiring protective services, with the option to renew for up to two (2) additional years, effective July 1, 2026, upon Governor and Council approval through June 30, 2027. 3% Federal Funds. 97% General Funds.

Funds are available in the following accounts for State Fiscal Year 2027, with the authority to adjust budget line items within the price limitation through the Budget Office, if needed and justified.

**05-95-92-922010-4114 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT. HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES,
GUARDIANSHIP SVCS**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svc	92204114	\$1,479,905
			Subtotal	\$1,479,905

**05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, SOCIAL
SERVICES BLOCK GRANT**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	103-502664	Contracts for Operational Svc	48130201	\$177,394
			Subtotal	\$177,394

**05-95-93-930010-5947 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT. HS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, PROGRAM
SUPPORT**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svc	93005947	\$1,416,138
			Subtotal	\$1,416,138
			Total	\$3,073,437

EXPLANATION

RSA 547-B establishes the Public Guardianship and Protection Program for guardianship services to be provided per NH RSA 135-C:60 and NH RSA 171-A:10. NH RSA 547-B:6 requires the Department to contract with one or more organizations that the New Hampshire Supreme Court has designated as a public guardianship and protection program. This request is **Sole Source** because the Contractor is one of two organizations the New Hampshire Supreme Court has designated as public guardianship and protection programs.

The purpose of this request is to provide guardianship services, statewide, for individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected, or exploited, which leaves them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs.

Approximately 850 individuals will be served annually each State Fiscal Year.

The guardianship services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals, statewide, who are in state institutions as well as in community mental health and developmental service programs. Services will be provided to ensure guardianships are maintained and limited in accordance with the standards based on RSA 464-A.

Services include mentoring and training services for family members who are willing to serve as guardians but require a period of support. Providing this support may remove the need for public guardianship in these cases, which results in fiscal savings due to not needing to engage permanent public guardianship services. The Contractors agree to seek reimbursement from other payer sources, including social security, when providing guardianship and protection services.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the attached agreements, the parties have the option to extend the agreements for up to two (2) 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 Department will be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities, and incapacitated adults who are abused, neglected or exploited, will be at greater risk of harm because of their inability to provide their own food, shelter, health care, safety, or manage their personal affairs.

Source of Federal Funds: Assistance Listing Number 93.667, FAIN 2501NHSOSR.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Weaver". The signature is stylized with a large initial "L" and "W".

for:

Lori A. Weaver
Commissioner

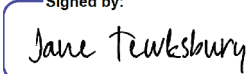
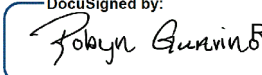
Subject: Guardianship Services (SS-2027-DBH-01-GUARD-01)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Office of Public Guardian		1.4 Contractor Address 2 Pillsbury Street, Suite 400 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-8041	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/2027	1.8 Price Limitation \$3,073,437
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Signed by:  Date: 5/15/2026 F78AD7413835425...		1.12 Name and Title of Contractor Signatory Jane Tewksbury COO& Co-Interim CEO	
1.13 State Agency Signature Signed by:  Date: 5/18/2026 2A0FEC7D61684F3...		1.14 Name and Title of State Agency Signatory Katja Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) DocuSigned by:  Robyn Guarino Attorney On: 5/18/2026 748734844941460...			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Guardianship Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2026 ("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 two (2) 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 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
 - 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, RSA 151:21 Patients' Bill of Rights, 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.
- 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
Guardianship Services**

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide public guardianship and protection services to individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:

1.1.1. Provide personal needs for food, clothing, shelter, health care or safety: or

1.1.2. Manage their property or financial affairs.

1.2. The Contractor must ensure services are available statewide.

1.3. Scope of Work Applicable to all Guardianship Services

1.3.1. For the purposes of this Agreement, ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the New Hampshire Circuit Court - Probate Division.

1.3.2. The Contractor must provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C:60, Guardianship; NH RSA 161-F:52, Guardianship; and NH RSA 171-A:10, Residential Services; Legal Counsel and Guardianship.

1.3.3. The Contractor must provide public guardianship services to persons in Section 1.3.2, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, conservator, or temporary guardian of the person and/or estate of a ward.

1.3.4. The Contractor must provide protection services to persons in Section 1.3.2., statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.

1.3.5. The Contractor must provide services to individuals only upon receiving prior approval from the Department of Health and Human Services (Department), Office of Client and Legal Services, for all Bureau of Mental Health Services or Bureau of Developmental Services, or from the Bureau of Elderly and Adult Services. Approval shall specify whether the Contractor must provide person guardianship services, estate guardianship services, or both.

1.3.6. The Contractor must refer clients to the Disability Rights Center ^{Initial} JT NH,

New Hampshire Department of Health and Human Services Guardianship Services

EXHIBIT B

the New Hampshire Legal Assistance, or other attorney when referrals from the Department's Office of Client and Legal Services for guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the client.

- 1.3.7. The Contractor must direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:
 - 1.3.7.1. Glenclyff Home.
 - 1.3.7.2. New Hampshire Hospital.
 - 1.3.7.3. Community agencies in the mental health system.
 - 1.3.7.4. Agencies in the developmental services system.
 - 1.3.7.5. Agencies in the adult and elderly system.
- 1.3.8. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services, unless the Contractor:
 - 1.3.8.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments;
 - 1.3.8.2. Includes documentation of the efforts made to decline guardianship appointments with its monthly invoices; and
 - 1.3.8.3. The State has responsibility to safeguard the person pursuant to RSA 135-C:60, RSA 171-A:10, II, and RSA 161-F:52.
- 1.3.9. The Contractor must provide guardianship and protection services to individuals as defined in Section 1.3.2., in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
 - 1.3.9.1. Notwithstanding the ethics and standards for guardians cited in Section 1.3.9., for monthly visits, the Contractor must make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
 - 1.3.9.2. The Contractor must attempt to have a video conference, or

**New Hampshire Department of Health and Human Services
Guardianship Services**

EXHIBIT B

telephone contact if technology for a video conference is not available, with the ward in the instance the ward is out of the State of New Hampshire for more than six (6) months and it would not be feasible for the Contractor to see the ward face-to-face on the basis outlined in Section 1.3.9.1 above.

- 1.3.9.3. The Contractor may suspend face-to-face visits required by Section 1.3.9.1, until an alternative plan can be developed that maintains personal safety of all parties, if the ward exhibits unsafe behavior or is in unsafe environmental or public health conditions, or is aggressive to the point of physical harm to the Contractor.
- 1.3.10. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.3.11. Notwithstanding the guardianship services described herein, the Contractor must not provide individuals with any direct services, which include:
 - 1.3.11.1. Psychotherapy;
 - 1.3.11.2. Case management;
 - 1.3.11.3. Transportation;
 - 1.3.11.4. Financial aid; and
 - 1.3.11.5. Other social services available through governmental or nonprofit agencies.
- 1.3.12. The Contractor must work with the Department's Bureau of Adult and Aging Services (BAAS) Adult Protection Social Workers for an agreed upon period, to be determined by the level of need following a referral, to support the client's transition from protection services provided by the State to guardianship services provided by the Contractor. The Contractor agrees that the Department's Bureau of Elderly and Adult Services Adult Protection Service Social Workers shall retain the case management function of the clients during the transition period.
- 1.3.13. The parties agree that the Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the individuals served and the decisions to be made on behalf of individuals shall not be directed or influenced by the State.
- 1.3.14. The Contractor may provide guardianship and protection services to individuals other than those who are referred for services pursuant to

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this Agreement, ensuring:

- 1.3.14.1. Pursuant to NH RSA 547 B: 7, no funds provided under this Agreement are expended for those persons; and
- 1.3.14.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.3.15. The Contractor must accept and investigate complaints from the Department regarding services performed, including the circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.
- 1.3.16. The Contractor must allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate, subject to Department approval.
- 1.3.17. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.

1.4. Guardianship Services

- 1.4.1. The Contractor agrees that the responsibilities referenced in Section 1.4 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.4.2. The Contractor must make decisions regarding the residential and day placement of each ward by utilizing:
 - 1.4.2.1. The standards of least restrictive environment; and
 - 1.4.2.2. What is in the best interests of the individual ward.
- 1.4.3. The Contractor must ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
 - 1.4.3.1. Evaluations; and
 - 1.4.3.2. Treatment and services.
- 1.4.4. The Contractor must advocate for and request all necessary and appropriate services to which the ward is entitled in accordance with:

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- 1.4.4.1. The ward's service and/or treatment plan developed by the mental health or developmental services agency;
- 1.4.4.2. The ward's expressed preferences or best interests consistent with the Contractor's code of ethics and National Guardianship Association Standards of Practice; and
- 1.4.4.3. Established Department standards and State law, including seeking alternative service providers.
- 1.4.5. The Contractor must be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
 - 1.4.5.1. Medical care.
 - 1.4.5.2. Professional care.
 - 1.4.5.3. Counseling.
 - 1.4.5.4. Treatment.
 - 1.4.5.5. Behavioral health services.
 - 1.4.5.6. Changes to service and/or treatment plans.
 - 1.4.5.7. Other clinically or legally significant treatment plans or services.
- 1.4.6. The Contractor must ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.4.7. The Contractor must be available to make all decision as required by RSA 464-A:26 and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.4.8. The Contractor must remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Section 1.4.
- 1.4.9. The Contractor must maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.4.10. The Contractor must obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the

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ward, may:

- 1.4.10.1. Contact other important and significant people in the ward's life;
- 1.4.10.2. Interact with the ward's case manager; and
- 1.4.10.3. Interact with others who share responsibility for meeting the needs of the ward.

1.5. Guardianship and Protection Services

- 1.5.1. The Contractor must accept all guardianship and protection services cases referred by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services.
- 1.5.2. The Department must make every attempt to obtain a Release of Information from the proposed client for the Contractor, except where prohibited from doing so by law.
- 1.5.3. The Contractor must be involved in the screening process for protection cases, as appropriate, or refer the client to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.5.4. For persons referred to the Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve any current wards requiring guardianship services as of the effective date of this Agreement, as well as any new persons referred for services, in accordance with Section 1.5.1. above, for a total of up to 800 cases during the contract period.
- 1.5.5. The Contractor must receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.
- 1.5.6. For persons referred to the Contractor by the Bureau of Elderly and Adult Services pursuant to NH RSA 161-F:52, the Contractor must provide guardianship services for no more than 50 persons at once at any point in time during the contract period.

1.6. Technical Assistance and Training

- 1.6.1. The Contractor may provide technical assistance to private guardians on the duties of a guardian or training to staff that provide direct services to wards who are clients of the Department, which includes:
 - 1.6.1.1. Area agency staff; and
 - 1.6.1.2. Mental health staff.

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- 1.6.2. The Contractor must provide the technical assistance or training described in Section 1.6.1, upon approval by the Department's Office of Client and Legal Services for specified number of training hours, not to exceed 25 hours in total and technical assistance for a period not to exceed six (6) months.
- 1.6.3. The Contractor may provide technical assistance for up to ten (10) private guardians per year.

1.7. Staffing

- 1.7.1. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.
- 1.7.2. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 10 hours of continuing education, annually.

1.8. Background Checks

- 1.8.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.8.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 1.8.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.8.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.9. Confidential Data

- 1.9.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
- 1.9.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance

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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.

1.10. Privacy Impact Assessment

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

1.10.1.1. How PII is gathered and stored;

1.10.1.2. Who will have access to PII;

1.10.1.3. How PII will be used in the system;

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

1.10.1.5. Privacy practices.

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

1.11. Contract End-of-Life Transition Services

1.11.1. General Requirements

1.11.1.1. 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.

1.11.1.2. 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

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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.

- 1.11.1.3. 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.
- 1.11.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 1.11.1.5. 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.
- 1.11.1.6. 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.
- 1.11.2. Completion of Transition Services
 - 1.11.2.1. 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

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Contractor notifies the Department of an issue requiring additional time to complete said product.

1.11.2.2. 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.

1.11.3. Disagreement over Transition Services Results

1.11.3.1. 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.

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

- 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:

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- 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
- 3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and
- 3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve (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 a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to 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.

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4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. 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.

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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 3% Federal funds, Social Services Block Grant, as awarded on January 14, 2025, by the U.S. Department of Health and Human Services, Administration for Children and Families, ALN 93.667, FAIN 2501NHSOSR.
 - 1.2. 97% 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.
3. The Department shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement in accordance with the per diem rates as follows:
 - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services wards, shall be \$9.91 per ward, per day, for up to 800 wards, as follows:
 - 3.1.1. The per diem rate shall be \$9.91 per ward per day for guardianship over the person services.
 - 3.1.2. The per diem rate shall be \$9.91 per ward per day for guardianship over the estate services.
 - 3.1.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.1.1 and 3.1.2 above.
 - 3.2. Within thirty (30) days of the contract effective date, the Contractor must provide the Department with a list of the wards referenced above. The hourly reimbursement rate for the provision of training in Exhibit B, Scope of Services, Section 1.6.1, shall be \$60.00, not to exceed 25 hours for a total amount of \$1,500.00.
 - 3.3. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services as requested by the Bureau of Adult and Aging Services (BAAS) shall be \$9.91, per ward, per day, for up to 50 wards, as follows:
 - 3.3.1. The per diem rate shall be \$9.91 per ward per day for guardianship over the person services.

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- 3.3.2. The per diem rate shall be \$9.91 per ward per day for guardianship over the estate services.
 - 3.4. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.3.1 and 3.3.2 above. In the event of the death of a ward or guardianship services terminating, the Contractor shall be paid for services at the daily rates specified above through the last day of the month following the month in which the death or termination of guardianship service occurred.
 - 3.5. For wards referred for guardianship services by BAAS, the Department may reimburse the Contractor for actual allowable expenses incurred by Contractor in the performance of Contractor's estate guardianship and fiduciary services duties under this Agreement, including, but not limited to, filing fees, bond costs and appraisal fees where no other source of reimbursement exists, not to exceed \$3,574.50 in total annually and to be reimbursed instead of the daily rate outlined in Section 3.3.2. and 3.3.3.
 - 3.6. The Contractor must submit supporting documentation for reimbursement requests when invoices are submitted.
4. Payment to the Contractor for the provision of services approved by the Department's Office of Client and Legal Services shall be made on a monthly basis subject to the following conditions:
 - 4.1. The Contractor must submit invoices on a monthly basis in accordance with procedures and instructions established by the Office of Client and Legal Services and provided to the Contractor in accordance with Section 7 below.
 - 4.2. The Contractor must submit monthly a list of wards served through the agreement, including the daily rate per individual delineated by the Guardianship type provided and the time spent on individual wards during the month with the invoice.
 - 4.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3 above.
 - 4.4. The Contractor may be compensated for time spent traveling and appearing in the Circuit Court-Probate Division preceding appointment, as follows:
 - 4.4.1. The hourly rate of \$60.00 shall be billed using a six (6) minute unit by submitting a monthly invoice that details the actual time spent.

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- 4.4.2. The maximum billable amount for each case preceding appointment by the Circuit Court-Probate Division shall be \$300 per case.
 - 4.5. The Contractor must provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian over the person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or estate.
 - 4.6. The Contractor must review cases referred by the Office of Client and Legal Services on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from the Office of Client and Legal Services.
 - 4.7. The Contractor must transfer the ward from the Office of Client and Legal Services funded slot within sixty (60) days of alternate funding becoming available.
5. Payment to the Contractor for the provision of services requested by the Bureau of BAAS shall be made on a monthly basis subject to the following conditions:
 - 5.1. The Contractor must submit invoices on a monthly basis in accordance with procedures and instructions established by the BAAS and provided to the Contractor in accordance with Section 7 below.
 - 5.2. The Contractor must submit on a monthly basis a list of wards served through the agreement, including the daily rate per individual delineated by the Guardianship type provided and the time spent on individual wards during the month with the invoice.
 - 5.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3 above.
 - 5.4. The Contractor must provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian of a person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or the estate.
 - 5.5. The Contractor must review cases on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from BAAS.
 - 5.6. The Contractor must transfer wards from a BAAS funded slot within sixty (60) days of alternate funding becoming available.
6. The Contractor must seek reimbursement from other payer sources when providing public guardianship and protection services as described in Section

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- 1.3.4 of Exhibit B, Scope of Services. The Department shall not reimburse for services under this Agreement for protection services described in Section 1.3.4 of Exhibit B, Scope of Services.
7. The Contractor must submit invoices to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor must ensure each invoice:
- 7.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 7.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 7.3. Identifies and requests payment in accordance with Section 3, above.
 - 7.4. Includes supporting documentation with each invoice, including, but not limited to, documents to support actual expenses incurred when the daily rates are not applicable.
 - 7.5. Is completed, dated and returned to the Department to initiate payment.
 - 7.6. Is assigned an electronic signature and is emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
8. The Department shall make payments to the Contractor within thirty (30) calendar days only upon receipt and approval of the submitted invoice and required supporting documentation.
9. 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.
10. 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.
11. Audits
- 11.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 11.1.1. Condition A - The Contractor is subject to a Single Audit

**New Hampshire Department of Health and Human Services
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pursuant to 2 CFR 200.501 Audit Requirements.

- 11.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 11.1.3. Condition C - The Contractor is a public company and required by Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 11.2. If Condition A exists, the Contractor must 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.
 - 11.2.1. The Contractor must submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor must submit quarterly progress reports on the status of implementation of the corrective action plan.
- 11.3. If Condition B or Condition C exists, the Contractor must submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 11.5. 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 must 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.
12. 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.

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Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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

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

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

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SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

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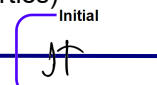
Exhibit D – Federal Requirements

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

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

INSTRUCTIONS FOR CERTIFICATION

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

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Exhibit D – Federal Requirements

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

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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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Exhibit D – Federal Requirements

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

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit 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.).

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DHHS Information Security Requirements

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

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New Hampshire Department of Health and Human Services**Exhibit E****DHHS Information Security Requirements**

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

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

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

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New Hampshire Department of Health and Human Services**Exhibit E****DHHS Information Security Requirements**

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

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

V. LOSS REPORTING

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials 

Date 5/15/2026



New Hampshire Department of Health and Human

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

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

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

(1) **Definitions**

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

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

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

Exhibit F

Business Associate Agreement
Page 1 of 5

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

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

(3) Obligations and Activities of Business Associate

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

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Business Associate Agreement
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Exhibit F

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

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

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New Hampshire Department of Health and Human

Exhibit F

accordance with 45 CFR Section 164.528.

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

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:

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

(5) Termination of Agreement for Cause

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

(6) Miscellaneous

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

Exhibit F

Business Associate Agreement

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Exhibit F

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

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

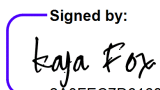
IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

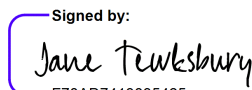
Department of Health and Human Services

office of public

The State

Name of the Contractor

Signed by:

 2A0FEC7D64684F3...

Signed by:

 F78AD7413836426...

Signature of Authorized Representative

Signature of Authorized Representative

Katja Fox

Jane Tewksbury

Name of Authorized Representative

Name of Authorized Representative

Director

COO& Co-Interim CEO

Title of Authorized Representative

Title of Authorized Representative

5/18/2026

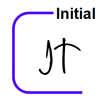
5/15/2026

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Date

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State of New Hampshire

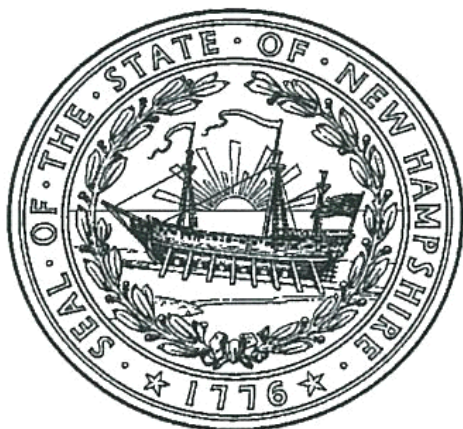
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that OFFICE OF PUBLIC GUARDIAN is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 14, 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: **30453**

Certificate Number: **0007900242**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 6th day of April A.D. 2026.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Judith Jones, 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 Office of Public Guardian.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 30, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date) g/jg

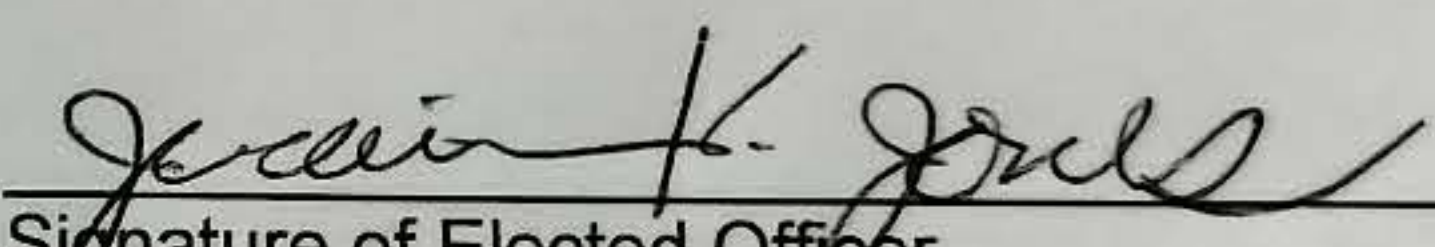
VOTED: That Jane Tewksbury, Chief Operating Officer and Co- Interim CEO
(may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Office of Public Guardian to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: May 17, 2026


Signature of Elected Officer
Name: Judith Jones
Title: Chair, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/8/2026

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

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

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	CONTACT NAME: Rachel Giunta PHONE (A/C, No, Ext): 800-238-3840 E-MAIL ADDRESS: Rachel_Giunta@ajg.com FAX (A/C, No): 603-224-8012														
INSURED Office of Public Guardian 2 Pillsbury Street Suite 400 Concord NH 03301	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Ohio Security Insurance Company</td> <td>24082</td> </tr> <tr> <td>INSURER B : Ohio Casualty Insurance Company</td> <td>24074</td> </tr> <tr> <td>INSURER C : Eastern Alliance Insurance Company</td> <td>10724</td> </tr> <tr> <td>INSURER D : Allied World Surplus Lines Insurance Company</td> <td>24319</td> </tr> <tr> <td>INSURER E : Zurich American Insurance Company</td> <td>16535</td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Ohio Security Insurance Company	24082	INSURER B : Ohio Casualty Insurance Company	24074	INSURER C : Eastern Alliance Insurance Company	10724	INSURER D : Allied World Surplus Lines Insurance Company	24319	INSURER E : Zurich American Insurance Company	16535	INSURER F :	
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INSURER E : Zurich American Insurance Company	16535														
INSURER F :															

COVERAGES**CERTIFICATE NUMBER:** 1474498321**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☐ LOC OTHER:			BZS59482402	2/5/2026	2/5/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			BZS59482402	2/5/2026	2/5/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			USO59482402	2/5/2026	2/5/2027	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	01-0000124869-06	8/30/2025	8/30/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
D E	Errors & Omissions Crime			0311-7133 MPL6995798-05	2/5/2026 4/2/2026	2/5/2027 2/5/2027	Per Occ/\$1,000 Ded Claim Made Retro Date Employee Dishonesty \$2,000,000 02/11/2016 \$4,500,000

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

3A State: NH Excluded: Michael Fuerst, Raymond Bower & Roger Jobin.
 Covering operations usual to insured throughout the policy term.

CERTIFICATE HOLDER**CANCELLATION**

State of NH
 Dept. of Health & Human Services
 129 Pleasant Street
 Concord NH 03301-3857

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

A. **Entity Name:** Office of Public Guardian

B. **Entity's Contact Information:**

Person responsible for Accuracy and Completeness of information provided:

Name: Jane Tewksbury

Title: Chief Operating Officer

Signature: Jane Tewksbury

[Handwritten Signature]
Digitally signed by Jane Tewksbury
 DN: cn=Jane Tewksbury, o=OPG, postalCode=02108, email=jane.tewksbury@opgnh.org, c=US
 Date: 2020.04.14 16:44:16 -0400

Additional Contact:

Name / Phone / Email: Julie Sawyer - 603.410.5239 - jsawyer@opgnh.org

C. **List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Judith Jones - (President & Chair)	New Futures
Doris Lotz - (Secretary)	Retired
Susan Gokey - (Treasurer)	Retired
Paula Minnehan	Retired -NHHA
Michael Palmieri	Havenwood Heritage Heights
Joseph Lascaze	American Civil Liberties Union
Jim Bouley	Dennehy & Bouley

D. **List Key Personnel (Resumes should be attached for each key personnel listed)**

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Teresa Gustavson	VP of Guardianship Services	\$ 113,300.00	\$67,800
Amy Walsh	VP of Fiduciary Services	\$ 125,000.00	\$75,000
Julie Sawyer	Director of Business Administration	\$79,600	\$47,800
Jane Tewksbury	Chief Operating Officer	\$ 143,617.00	\$48,825

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

- ☒ The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- ☐ The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following (and attach applicable document):

- ☒ is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- ☐ is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- ☐ is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

**** Note:** If registered with DOJ, attach screen shot from the Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

3122	Office of Public Guardian	2 Pillsbury Street, Suite 400	Concord	NH	03301-3549	G	11/14/2026
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FINANCIAL DISCLOSURES

G. Check one the following (and attach applicable financial documentation):

- ☒ The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are attached. **OR**
- ☐ The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- ☐ *If neither of the above apply*, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

All attached documents

	<u>Revenue</u>		<u>Expenses</u>
Grants		Compensation of officers, directors, and key personnel	
Donations			
Program Services Revenue		Other salaries & wages	
Interest & Dividends		Payroll taxes & employee benefits	
All other Revenue		Occupancy, rent, utilities, and insurance	
<u>Total Revenue</u>		Printing, publications, postage, office supplies, and IT	
		All other expenses	
		<u>Total Expenses</u>	

FINANCIAL DISCLOSURES (cont.)

2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash & Equivalents</i>		<i>Accounts Payable</i>	
<i>Investments</i>		<i>Loans Payable</i>	
<i>Real Estate (less any depreciation)</i>		<i>All other liabilities</i>	
<i>Other Property & Equipment (less any depreciation)</i>		<u>Total Liabilities</u>	
<i>Pledges, grants, accounts receivable</i>			
<i>All other assets</i>			
<u>Total Assets</u>			



OPG Mission Statement

The OPG Articles of Agreement and By-Laws articulate the following objectives and mission:

This corporation is created for the following reasons:

- A. The provision of guardianship, co-guardianship and conservatorship services for individuals found to be legally incapacitated pursuant to N.H. RSA 464-A and other applicable statutes.
- B. To be designated as the Public Guardianship and Protection Program pursuant to N.H. RSA 547-B.
- C. The provision of protective services, other than guardianship services that are consistent with the intent of N.H. RSA 464-A. Such protective services may include, but not be limited to, power of attorney, client representative, or services as a representative or protective payee.
- D. The provision of guardianship and other fiduciary services to minors.
- E. The provision of private fiduciary services.

The mission statement expresses OPG's already well established philosophy as follows:

"Our goal is to protect the legal and human rights and civil liberties of each individual we serve. Our professional guardians exercise the highest ethical standards in decision-making on behalf of our clients."

OFFICE OF PUBLIC GUARDIAN, INC.

AUDITED FINANCIAL STATEMENTS

***FOR THE YEAR ENDED
JUNE 30, 2025***

INDEX TO FINANCIAL STATEMENTS

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Statement of Functional Expenses	6
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Office of Public Guardian, Inc.
Concord, New Hampshire

Opinion

We have audited the accompanying financial statements of Office of Public Guardian, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Office of Public Guardian, Inc. as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Office of Public Guardian, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

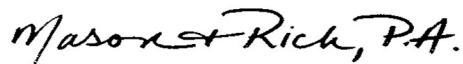
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Very truly yours,

A handwritten signature in black ink that reads "Mason + Rich, P.A." in a cursive, flowing script.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

Concord, New Hampshire

March 18, 2026

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

	2025
<i>CURRENT ASSETS</i>	
Cash and Cash Equivalents	\$ 716,763
Accounts Receivables, Net	53,322
Contracts Receivable	532,575
Prepaid Expenses	61,836
<i>Total Current Assets</i>	<u>1,364,496</u>
<i>PROPERTY, EQUIPMENT, AND RIGHT-OF-USE ASSETS</i>	
Property and Equipment, Net	639,874
Right-of-Use Assets - Operating Leases, Net	16,619
<i>Net Property, Equipment, and Right-of-Use Assets</i>	<u>656,493</u>
<i>OTHER NONCURRENT ASSETS</i>	
Restricted Cash	14,693
Restricted Investments	213,369
Assets Held on Behalf of Clients	37,945,663
<i>Total Other Noncurrent Assets</i>	<u>38,173,725</u>
<i>TOTAL ASSETS</i>	<u><u>\$ 40,194,714</u></u>

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

LIABILITIES AND NET ASSETS

	2025
<i>CURRENT LIABILITIES</i>	
Accounts Payable	\$ 11,526
Accrued Payroll	110,970
Accrued Vacation	103,040
Current Portion of Long-Term Debt	30,359
Current Portion of Operating Lease Liabilities	3,595
<i>Total Current Liabilities</i>	<u>259,490</u>
<i>LONG-TERM LIABILITIES</i>	
Mortgage Note Payable, Net of Current Portion	342,444
Note Payable, Net of Current Portion	23,933
Operating Lease Liabilities, Net of Current Portion	13,024
Liability for Assets Held on Behalf of Clients	37,945,663
<i>Total Noncurrent Liabilities</i>	<u>38,325,064</u>
<i>TOTAL LIABILITIES</i>	<u>38,584,554</u>
<i>NET ASSETS</i>	
Net Assets Without Donor Restrictions	1,382,098
Net Assets With Donor Restrictions	<u>228,062</u>
<i>TOTAL NET ASSETS</i>	<u>1,610,160</u>
<i>TOTAL LIABILITIES AND NET ASSETS</i>	<u><u>\$ 40,194,714</u></u>

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2025

	2025
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	
SUPPORT AND REVENUE	
Contract Revenue	\$ 3,131,850
Fee Revenue	2,525,137
In-Kind Contributions	4,920
Miscellaneous Income	420
Investment Income, Net of Fees	8,020
Total Support and Revenue	<u>5,670,347</u>
TOTAL SUPPORT, REVENUE, AND OTHER NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>5,670,347</u>
EXPENSES	
Functional Expenses	
Program Services	3,923,119
Management and General	1,779,922
Total Functional Expenses	<u>5,703,041</u>
INCREASE (DECREASE) IN TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS	(32,694)
CHANGE IN ASSETS WITH DONOR RESTRICTIONS	
Investment Return, Net	<u>21,635</u>
INCREASE (DECREASE) IN TOTAL NET ASSETS WITH DONOR RESTRICTIONS	21,635
INCREASE (DECREASE) IN TOTAL NET ASSETS	(11,059)
NET ASSETS, BEGINNING OF YEAR	<u>1,621,219</u>
NET ASSETS, END OF YEAR	<u><u>\$ 1,610,160</u></u>

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services	Management and General	Total
Advertising	\$ 2,536	\$ 1,066	\$ 3,602
Bad Debt	-	26,390	26,390
Bank and Credit Card Fees	3,581	1,506	5,087
Computer and Software	76,396	32,121	108,517
Depreciation and Amortization	-	34,815	34,815
Employee Benefits	423,247	177,956	601,203
Insurance	-	64,346	64,346
Miscellaneous	5,438	1,963	7,401
Mortgage Interest	14,551	4,988	19,539
Occupancy	42,760	17,979	60,739
Office Expenses	109,307	45,958	155,265
Operating Lease	4,644	1,952	6,596
Payroll Taxes	190,597	80,137	270,734
Professional Services	145,099	61,008	206,107
Short-Term Leases	19,539	8,215	27,754
Salaries and Wages	2,789,621	1,172,909	3,962,530
Staff Development	26,590	11,180	37,770
Travel	69,213	35,433	104,646
Total Functional Expenses	<u><u>\$ 3,923,119</u></u>	<u><u>\$ 1,779,922</u></u>	<u><u>\$ 5,703,041</u></u>

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	2025
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	\$ (11,059)
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by (Used in) Operating Activities:	
Amortization of Right-Of-Use Assets - Operating Leases	2,809
Depreciation Expense	34,815
Net Realized and Unrealized Gains on Investments	(17,582)
Provision for Bad Debt	26,390
(Increase) Decrease in Operating Assets:	
Receivables	(544)
Contracts Receivable	(57,512)
Prepaid Expenses	937
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(40,715)
Accrued Payroll	43,466
Accrued Vacation	(142,471)
Other Accrued Liabilities	(54,741)
Operating Lease Liabilities	(2,809)
Total Adjustments	<u>(207,957)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(219,016)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Investments	(14,414)
Proceeds From Sale of Investments	15,351
<i>Net Cash Provided by (Used in) Investing Activities</i>	<u>937</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Repayment of Long-Term Debt	(28,928)
<i>Net Cash Provided by (Used in) Financing Activities</i>	<u>(28,928)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(247,007)
<i>Cash and Cash Equivalents, Beginning of Year</i>	<u>978,463</u>
<i>Cash and Cash Equivalents, End of Year</i>	<u><u>\$ 731,456</u></u>
<i>Unrestricted Cash</i>	716,763
<i>Restricted Cash</i>	14,693
	<u><u>\$ 731,456</u></u>

(Continued on next page)

The Accompanying Notes are an Integral Part of These Financial Statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	2025
<i>Supplemental Disclosure of Cash Flow Information:</i>	
Cash Paid During the Year For:	
Interest	<u>\$ 19,539</u>
<i>Noncash Investing and Financing Activities</i>	
ROU Assets - Operating Leases Acquired by	
Assumption of Operating Lease Liabilities	
Assets Acquired by Assumption of Operating Lease Liabilities	
Operating Lease Liabilities Assumed to Acquire Assets	\$ 19,429
<i>Cash Paid for ROU Assets - Operating Leases</i>	<u>(19,429)</u>
<i>Acquired with Debt</i>	<u>\$ -</u>

OFFICE OF PUBLIC GUARDIAN, INC.

NOTES TO FINANCIAL STATEMENTS

A | NATURE OF ACTIVITIES

The Office of Public Guardian, Inc. (the “Organization”) was incorporated as a non-profit organization on July 14, 1983. The Organization was established to provide guardianship, co-guardianship, and conservatorship services for individuals found to be legally incapacitated pursuant to New Hampshire State law (RSA 464-A) and other applicable statutes. Protective services other than guardianship may include, but are not limited to, power of attorney, client representative, or services as a representative or protective payee.

B | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Organization is presented to assist in understanding these financial statements. The financial statements and notes are the representations of the Organization’s management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles (GAAP) in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The Organization uses the accrual basis of accounting in its financial statements. Under this basis, revenue is recognized when earned rather than when payment is received, and expenses and purchases of assets are recognized when the obligation is incurred rather than when the cash is disbursed.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash includes cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less, excluding assets whose use is limited or restricted. Restricted cash consist of cash held in the Graupner Endowment Fund, a donor restricted contribution. There were no cash equivalents at June 30, 2025.

Contract Assets and Liabilities

Accounts Receivable

Accounts receivable consist primarily of noninterest-bearing amounts arising from providing private pay guardianship services. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management estimates the allowance for expected credit losses under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 326, *Financial Instruments – Credit Losses*, using relevant information from internal and external sources, historical experience, the age of the accounts receivable balance, current economic conditions, and reasonable and supportable forecasts. When management determines an account receivable is uncollectible, the receivable is charged to the allowance. In the majority of cases, management has access to the client funds which are used to pay the accounts receivable balance and therefore payment is reasonably assured. In some cases, the Organization does not control the funds and must rely on payment from another party. For this reason, management has provided an allowance for uncollectible accounts of \$30,000 at June 30, 2025 which approximates the amount of uncollected balances on an annual basis. For the year ended June 30, 2025 the amount of bad debt expense was \$26,390.

(Continued on next page)

OFFICE OF PUBLIC GUARDIAN, INC.

NOTES TO FINANCIAL STATEMENTS

Contracts receivable

Contracts receivable consist of noninterest-bearing amounts arising from providing guardianship services provided under contracts and are collectible within one year. Contracts receivables are written off to credit losses when deemed uncollectible. Because these receivables are primarily amounts billed under a contract with the State of New Hampshire, collection is reasonably assured except in cases of a billing error or contract dispute. For these reasons, management has determined all amounts at year end to be collectible and that no allowance is necessary.

Contributions and Promises to Give

Contributions are recognized under FASB Accounting Standards Update (ASU) 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Under FASB ASU 2018-08, contributions are not recognized as revenue if there are donor-imposed conditions and barriers that must be overcome before the Organization is entitled to the assets transferred. Conditional contributions can exist if the Organization has limited discretion over how the resources are spent and the contributor retains a right of return to the resources provided if the conditions are not met. If contributions are received prior to the satisfaction of the donor-imposed conditions and barriers, the advanced receipt of funds would be recorded as deferred revenue on the statement of financial position. Once conditions have been substantially met, the contributions are recognized as revenue and classified as net assets with or without donor restrictions depending on remaining donor restrictions. No contributions or promises to give were received in the year ended June 30, 2025.

Investments

The Organization carries investments in marketable securities at their fair value on the statement of financial position. Purchases and gifted securities are recorded at fair-market value on the date of the acquisition or gift, net of any brokerage fees. Investment income is considered a change in net assets without donor restrictions, unless restricted by a donor's explicit stipulation or law. Realized and unrealized gains and losses on securities in the investment portfolio are allocated to net assets on a specific-identification basis and are included as a component of the changes in net assets without donor restrictions or net assets with donor restrictions depending on donor specifications.

Property and Equipment

The Organization's property and equipment policy is to capitalize, at cost, individual purchases, renewals and betterments in excess of \$1,000. Maintenance, repairs, and minor renewals are charged to expense as incurred. Periodically, management evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of activities and changes in net assets. These items are depreciated using the straight-line method over their estimated useful lives as follows:

Building and Improvements	10 - 40 years
Office Furniture and Equipment	5 - 10 years
Computer Equipment	3 - 5 years

(Continued on next page)

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

Accrued Vacation

Full-time employees accrue Paid Time Off (PTO) during their first year of employment at a rate of 9.38 hours per completed month of service. After the first year of service, employees are credited with 150 to 262.5 hours of PTO for that year on January 1st, based on each employee's years of service.

Employees may carry over 37.5 to 150 hours of unused PTO into each calendar year based on their years of service. Any accrued, but unused PTO, is payable to the employee upon separation from employment and has been recorded as a liability at year end.

Fair Value Measurements

The topic of FASB ASC 820-10, *Fair Value Measurement*, defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. FASB ASC 820-10 is effective for financial statements issued for fiscal years beginning after November 15, 2007 for all financial assets and liabilities and any other assets and liabilities that are recognized or disclosed at fair value on a recurring basis.

In addition to defining fair value, FASB ASC 820-10 expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which are determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level one – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets. All of the Organization's investments are level 1 inputs at June 30, 2025; see Note J.

Level two – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. The Organization did not have level 2 inputs at June 30, 2025.

Level three – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques. The Organization did not have level 3 inputs at June 30, 2025.

Net Assets

The Organization reports its net assets as required by FASB ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities to the following classes: net assets without donor restrictions and net assets with donor restrictions. Descriptions of the net asset categories included in the Organization's financial statements are as follows:

(Continued on next page)

OFFICE OF PUBLIC GUARDIAN, INC.

NOTES TO FINANCIAL STATEMENTS

Net assets without donor restrictions include revenues and expenses and contributions which are not subject to any donor imposed restrictions. Net assets without donor restrictions can be designated by the Board of Directors for special projects and expenditures.

Net assets with donor restrictions include contributions for which time restrictions or donor-imposed restrictions have not yet been met. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. Net assets with donor restrictions also include gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income or portion therefore (excluding gains restricted by state statute) be made available for program operations in accordance with donor restrictions. Donations with restrictions which are received and met in the same year are reported as unrestricted.

Revenue Recognition

The Organization recognizes revenue under FASB ASC 606, *Revenue from Contracts with Customers*, from its guardianship services provided to individuals. Services provided to individuals are charged to governmental contracts when eligible, and for those not eligible, charged as “private pay.” Private pay guardianship services are billed in one of three methods: hourly for services related to estate/financial matters and monthly flat rate for guardianship over person; per diem for court appointed guardianship over person; and on a percentage basis for trusts and guardianship services of a minor. Per diem services are billed in advance, while hourly, flat rate and percentage-based services are billed after services have been provided. The Organization recognizes revenue for private pay services at the point in time when customers are billed. Receivables may be recorded in advance of services provided.

The Organization has revenue derived from governmental contracts for guardianship services provided, which are based upon certain performance requirements. Revenue from governmental contracts is recognized when the Organization has met the performance requirements specified by contract provisions. For governmental contracts, services are billed on a monthly basis in arrears.

All revenue is billed monthly and is recognized at a point in time. All of the Organization’s contracts are one year or less in length. As a result, costs associated to obtain a contract is recognized as expense in the period incurred. The quoted transaction price for guardianship services does not include variable considerations and there are no discounts or non-cash considerations. The Organization does not have any significant financing components to its contracts.

Functional Allocation of Expenses

The costs of providing the Organization’s program and other activities have been summarized on the functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expenses are allocated to the various program and supporting services based on actual or estimated time employees spend on each function. Certain indirect costs have been allocated among the program and supporting services benefited, based primarily on percentage allocations based on hours worked (time and effort). The expenses that are allocated include employee benefits, payroll taxes, occupancy, professional services, computer and software expense, office expense, mortgage interest, and other miscellaneous expenses.

(Continued on next page)

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

Donated Assets and Services

Contributed services are reported at their fair value if such services create or enhance nonfinancial assets, or would have been purchased if not provided by contribution, and for services which are provided by individuals possessing specialized skills. The Organization received donated services of \$4,920 for the year ended June 30, 2025.

Contributed assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulation, contributions of assets are recorded as unrestricted support. The Organization received no contributed assets for the year ended June 30, 2025.

Leases – Lessee

The Organization recognizes and measures its leases in accordance with FASB ASC 842, *Leases*. In accordance with FASB ASC 842, the Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of the existing contract are modified. The leases are then classified as operating or finance leases based on various criteria. Under FASB ASC 842, the Organization recognizes a right-of-use (ROU) asset and lease liability (operating and/or finance) at the commencement date of the lease based on the estimated present value of fixed lease payments over the lease terms. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease.

Under FASB ASC 842, operating and finance lease ROU assets are amortized over the contractual lease term, with the classification affecting the pattern of expense recognition in the accompanying statement of activity. After commencement of an operating lease, the operating lease cost is recognized on a straight-line basis over the term of the lease. The operating lease costs include both amortization of the ROU asset and interest on the outstanding operating lease liability. The operating lease liability is amortized using the effective interest method. The remaining cost of a finance lease ROU asset is amortized on a straight-line basis, and is recognized as amortization expense in the accompanying statement of activity. The related finance lease obligation accrues interest at the stated or imputed interest rate, and is paid off over the contractual term of the lease. The Organization does not have any finance leases that require recognition of ROU assets and liabilities at June 30, 2025.

The Organization has elected the following practical expedients under FASB ASC 842: (i) the Organization elects to apply the risk-free discount rate for leases in which there is no implicit discount rate; (ii) the Organization has elected not to recognize ROU assets and lease liabilities that arise from leases with initial terms of 12 months or less where there are no options to purchase the underlying asset that is reasonably certain to be exercised, under this expedient, leases are recognized on a straight-line basis over the lease term as Short-Term Lease expense on the statement of income; and (iii) the Organization elects, by asset class, to combine lease and associated nonlease components as a single lease component and to account for it as a lease, under this expedient, the Organization does not allocate contract consideration to the lease and nonlease components.

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

Advertising

The Organization conducts non-direct response advertising. These costs are expensed as incurred. Advertising costs were \$3,602 for the year ended June 30, 2025.

Credit Losses

The Organization uses the reserve method for accounting for credit losses and receivables are written off to credit loss expense when deemed uncollectible. For the year ended June 30, 2025, credit loss expense was \$26,390.

Income Taxes

Management evaluates its tax position in accordance with FASB ASC 740-10, *Accounting for Uncertain Tax Positions*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on various related matters such as de-recognition, interest, penalties, and disclosures required. The Organization's policy is to recognize interest and penalties related to unrecognized tax benefits as tax expense.

Use of Estimates

The preparation of financial statements and related disclosures in conformity with GAAP requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results experienced by the Organization may differ from management's estimates.

C | ADOPTION OF NEW ACCOUNTING STANDARD

Leases

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which provided new guidance for lease accounting and replaces most existing lease guidance under FASB ASC 840. The new standard provides enhanced transparency and comparability by requiring lessees to record right-of-use (ROU) assets and corresponding lease liabilities on the balance sheet. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. The new guidance requires the Organization to classify leases using a two-model approach as a finance lease or an operating lease. The FASB ASC also requires new and expanded disclosures related to the nature, amount, time, and uncertainty of cash flows arising from lease arrangements. The Organization adopted the new standard effective July 1, 2024, using the alternative modified retrospective transition method under ASU 2018-11.

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

In July 2018, the FASB issued ASU 2018-11, which provides entities with an additional transition method. Under this transition method, the Organization initially applies FASB ASC 842 at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. Comparative prior period information is presented and disclosed under the previous guidance in FASB ASC 840. As part of the adoption of FASB ASC 842, the Organization has elected the following transition practical expedients: (i) to opt out of reassessing lease classification of existing or expired leases, or initial direct costs for any leases that occurred prior to the date of initial application and to maintain its original classification; and (ii) to use the hindsight practical expedient which allows the Organization to make assumptions regarding lease terms and value of ROU assets based on current information.

Management has assessed the impact of FASB ASC 842 and has determined that FASB ASC 842 would have no material impact on beginning of year net assets as a result of implementing this new guidance. As a result, there are no material effects on the Organization's financial statements for the year ended June 30, 2025.

D | CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2025, the Organization changed the accounting principle regarding the recognition of assets held on behalf of clients. Previously, the Organization did not report the balance of these assets on the statement of financial position, however, management has reviewed the position and believes it is preferable to report both the asset balance and a corresponding liability. Management came to this decision upon considering the level of control the Organization has and the responsibilities associated with these assets. The Organization has the ability to control the amount of assets that will be made available for supporting the ward. This is accomplished through the preparation of a budget for each individual ward. The Organization has the ability to directly access the assets for payment of services provided by the Organization. The Organization is responsible for ensuring the assets are invested when appropriate which may include establishing savings accounts or investment accounts with an organization selected by the Office of Public Guardian. Additionally, disbursements from the assets are approved and authorized by the CEO of the Organization. For these reasons, management has elected to report these amounts on the statement of financial position.

This change has no impact on the statement of activities and changes in net assets for the current or prior periods. There is no cumulative effect on net assets in any period.

Additional information about these amounts can be found at Note G.

(Continued on next page)

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

E | ACCOUNTS RECEIVABLE, CONTRACT ASSETS AND LIABILITIES

Years Ended June 30,	Accounts Receivable, Net	Contracts Receivable
2025	\$ 53,322	\$ 532,575
2024	<u>79,168</u>	<u>475,063</u>
Change	<u>\$ (25,846)</u>	<u>\$ 57,512</u>

Accounts receivable decreased by \$25,846 for the year ended June 30, 2025 due to timing. Contracts receivable increased by \$57,512 for the year ended June 30, 2025 due to timing.

F | PROPERTY, EQUIPMENT, AND RIGHT-OF-USE ASSETS

Property and equipment consists of the following at June 30:

	<u>2025</u>
Building and Improvements	\$ 1,181,783
Office Furniture and Equipment	136,985
Computer Equipment	<u>93,715</u>
Total Property and Equipment	1,412,483
Less Accumulated Depreciation	<u>(772,609)</u>
Net Property and Equipment	<u>\$ 639,874</u>

Depreciation expense was \$34,815 for the year ended June 30, 2025. The assets secure a note payable as disclosed in Note M.

Right-of-Use Assets – Operating Leases

The Organization is the lessee of office equipment under operating leases. The asset and liability under these operating leases are recorded at the present value of the minimum lease payments and is being amortized over the remaining lease terms. At June 30, ROU assets for operating leases consists of the following:

	<u>2025</u>
Office Equipment	\$ 19,429
Less Accumulated Amortization	<u>(2,810)</u>
Total Right-of-Use Assets – Operating Leases, Net	<u>\$ 16,619</u>

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

G | CUSTODIAL FUNDS

The Organization maintains an accounting of assets held on behalf of the wards under their guardianship services. The types of assets held on behalf of clients varies by client and can include annuities, savings bonds, life insurance, investment accounts, savings accounts, real estate, pensions, nursing home accounts, personal property and vehicles, among other items. The total of all assets held on behalf of wards amounted to \$37,945,663 as of June 30, 2025.

The Organization is required to manage these funds for the benefit of the ward and must use the funds for the support of the individual and to pay necessary expenses. Any funds not used at the time the custodial agreement is discontinued must be returned to the appropriate party. As such, the Organization reports a liability for the full value of these assets.

The values of checking, savings, money market and investment accounts are updated monthly using bank or investment account statements. Other asset values such as real estate, vehicles, and personal property are updated infrequently usually at the time the client becomes a ward and when the asset is considered for liquidation. Fair value reporting for assets held on behalf of clients in investment accounts is not disclosed since these assets are not considered assets of the Organization.

Asset values by category are as follows:

For the Year Ended June 30, 2025	Amount
Annuities	\$ 1,101,076
Certificates of Deposit	756,789
Checking Accounts	3,932,846
Investment Accounts	22,783,528
Life Insurance	13,406
Personal Property	29,669
Private Mortgage	109,000
Real Estate	2,962,519
Resident Accounts	109,928
Savings or Money Market Accounts	5,678,294
Savings Bonds	8,042
Stable Accounts	13,841
True Link Cards	34,559
Vehicles	410,551
Other	1,615
Total	<u>\$ 37,945,663</u>

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

H | CONTINGENT LIABILITIES

As noted above, when the Organization is no longer serving as a fiduciary for a ward, the Organization is required to return assets held on behalf of the ward. Management became aware that this requirement was not followed during the year ended June 30, 2025 particularly when a ward was deceased. As of June 30, 2025, the Organization was in custody of approximately \$894,000 in assets held for deceased individuals. This error is a violation of State of NH law and is a violation of the contract with the Department of Health and Human Services.

I | INVESTMENTS

The Organization carries investments at their fair value in the accompanying statement of financial position.

Investments are held in custody by a financial institution and consists of the following:

June 30, 2025	Cost	Changes in Investment	Fair Value
Cash and Money Market Funds	\$ 14,693	\$ -	\$ 14,693
Exchanged Traded and Closed End and Mutual Funds	<u>174,115</u>	<u>39,254</u>	<u>213,369</u>
Total Investments	<u>\$ 188,808</u>	<u>\$ 39,254</u>	<u>\$ 228,062</u>

The components of total investment return for the year ended June 30 are as follows:

	2025
Interest and Dividends	\$ 5,428
Realized and Unrealized Gains (Losses)	17,582
Less Investment Fees	<u>(1,375)</u>
Investment Return, Net of Expenses	<u>\$ 21,635</u>

J | FAIR VALUE MEASUREMENTS

Financial assets carried at fair value on a recurring basis consists of the following:

June 30, 2025	Level 1	Level 2	Level 3
Cash and Money Market Funds	\$ 14,693	\$ -	\$ -
Equities mutual funds	152,047	-	-
Fixed Income mutual funds	<u>61,322</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 228,062</u>	<u>\$ -</u>	<u>\$ -</u>

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

K | ENDOWMENT

The Board of Directors of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Because of this interpretation, the Organization classifies the original value of the gift as net assets with donor restrictions which are permanently restricted. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until approved for expenditure when it is reclassified to net asset without donor restrictions. The Organization appropriates amounts for expenditure in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) duration and preservation of the endowment funds; (2) the purposes of the Organization and the endowment fund; (3) general economic conditions; (4) 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 policy of the Organization.

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of income of funding to programs supported by its endowment while seeking to maintain the purchasing power of those endowment assets over the long-term. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for donor-specified periods. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. The Organization expects its endowment assets, over time, to produce an average return of approximately 10% annually. Actual returns in any given year may vary from this amount.

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 and current yield. The Organization targets a diversified asset allocation which includes equity and debt securities. This is intended to result in a consistent inflation-protection rate of return that has enough liquidity to make an annual distribution of approximately \$5,000 on average while growing the fund, if possible.

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 SPMIFA requires the Organization to retain as a fund of perpetual duration.

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

Changes in the endowment account for the year ended June 30, 2025 are as follows:

	Purpose Restricted	Endowment Funds Held in Perpetuity	Total
Endowment Net Assets as of July 1, 2024	\$ 106,427	\$ 100,000	\$ 206,427
Investment Return, Net of Fees			
Contributions	21,635	-	21,635
Appropriation of Endowment	-	-	-
Assets for Expenditures	-	-	-
Endowment Net Assets as of June 30, 2025	<u>\$ 128,062</u>	<u>\$ 100,000</u>	<u>\$ 228,062</u>

L | LEASING ARRANGEMENTS

Operating Leases

The Organization's operating leases consists of the following at June 30:

	<u>2025</u>
Due to a leasing company, payable in monthly installments of \$180 with an interest rate of 3.88%. Final payment due December 2029.	\$ 8,905
Due to a leasing company, payable in monthly installments of \$166 with an interest rate of 3.58%. Final payment due August 2029.	<u>7,714</u>
Total Operating Lease Liabilities	16,619
Current Portion of Operating Lease Liabilities	<u>(3,595)</u>
Operating Lease Liabilities, Net of Current Portion	<u>\$ 13,024</u>

The following summarizes the weighted average of remaining lease terms and discount rates as of June 30:

	<u>2025</u>
Weighted Average Remaining Lease Term	
Operating Leases	4.3 years
Weighted Average Discount Rate	
Operating Leases	3.74%

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

M | LONG-TERM DEBT

The Organization's long-term debt consists of the following at June 30:

	<u>2025</u>
Mortgage note payable with bank, secured by property, payment in monthly installments of \$3,774, through October 2035. Note includes variable interest at a rate of 4.75% per annum through November 2025, subsequent interest will be 2.25% plus the ten-year federal home land bank index rate.	\$ 370,812
Unsecured note payable with bank, payable in monthly installments of \$265 through October 2035. Note includes variable interest at a rate of 4.75% per annum through November 2025, subsequent interest will be 2.25% plus the ten-year federal home loan bank index rate.	<u>25,924</u>
Total Long-Term Debt	396,736
Less Current Portion of Long-Term Debt	<u>(30,359)</u>
Long-Term Debt, Net of Current Portion	<u>\$ 366,377</u>

Maturities of Long-Term Debt are as follows:

<u>For the Years Ending June 30,</u>	<u>Amount</u>
2026	\$ 30,359
2027	31,827
2028	33,372
2029	34,989
2030	36,691
Thereafter	<u>229,498</u>
Total	<u>\$ 396,736</u>

N | NET ASSETS

Net assets with donor restrictions consists of the following at June 30:

	<u>2025</u>
Graupner Family Funds – Subject to Purpose Restrictions	\$ 128,062
Endowment Funds Held in Perpetuity	<u>100,000</u>
Total Net Assets with Donor Restrictions	<u>\$ 228,062</u>

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

O | INCOME TAXES

The Organization is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

For the year ended June 30, 2025, management has evaluated its tax position in accordance with FASB ASC 740-10 and does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized. Additionally, the Organization did not recognize interest or penalties resulting from tax liabilities associated with recognizing uncertain tax positions for the year ended June 30, 2025.

The Organization is a non-profit organization; as a result, it files a federal Form 990, *Return of Organization Exempt from Income Tax*, and a New Hampshire Annual Report. In the normal course of business, the Organization is subject to examination by taxing authorities. With limited exceptions, the Organization is no longer subject to federal or State of New Hampshire examinations for their federal Form 990 or New Hampshire Annual Report for the years before 2022.

P | RETIREMENT PLAN

The Organization has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code for all full-time employees. An employee becomes eligible to participate at the commencement of employment and is vested when an initial contribution is made. Employer contributions are made on each participant's behalf; contribute rates were 5% of gross wages for the year ended June 30, 2025. The Organization contributed \$146,667 for the year ended June 30, 2025, to the plan.

Q | LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year from the statements of financial position date for general operating expenses are as follows:

	<u>2025</u>
Cash and Cash Equivalents	\$ 716,763
Accounts Receivable, Net	53,322
Contracts Receivable	532,575
Restricted Cash	14,693
Restricted Investments	<u>213,369</u>
Financial assets, at year end	1,530,722
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions	<u>(228,062)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,320,660</u>

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OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS

The Organization has financial assets on hand equal to approximately 4 months of operating expenses, which totaled \$5,703,041 for the year ended June 30, 2025. Management manages the liquidity needs of the Organization by preparing a budget and negotiating contracts for services which provide for a narrow but adequate operating margin.

R | CONCENTRATIONS

Cash

The Organization maintains bank deposits at financial institutions with branches located in New Hampshire. The Organization's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 per bank. At times, these checking accounts exceeded the FDIC insurance, however, the Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with cash and cash equivalents. At June 30, 2025, the Organization had uninsured balances of \$355,478.

Major Source of Funding

The Organization's primary source of support are fees and grants received from the State of New Hampshire totaling \$2,525,137 (45% total revenue) for the year ended June 30, 2025. Revenue is recognized as earned under the terms of the contract based on units and level of services provided. Other support originates as charges for private services, interest, and other income. The Organization has a contract with the State of New Hampshire through the fiscal year ended June 30, 2026.

Contracts Receivable

The Organization had a receivable due from the State of New Hampshire in the amount of \$475,108 which is 89% of the contract receivable balance. The balance outstanding from the State of New Hampshire typically includes billing for two months of services and payment is normally received within 60 days.

S | SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 18, 2026, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. The Organization did not identify any subsequent events that would require disclosure in the financial statements.

TERESA ANN GUSTAVSON

PROFESSIONAL SUMMARY

Experienced Vice President of Guardianship Services at Office of Public Guardian, adept in strategic planning and fostering strong relationships across departments and with external stakeholders. Excelled in building high-performing teams, enhancing decision-making processes, and implementing effective conflict resolution strategies. Proven track record in collaborative problem-solving and clear communication. Possesses strong desire to continue improving organizational culture, client experience and staff professional development.

SKILLS

- Relationship building within departments and outside stakeholders
- Strong verbal and written communication
- Strong conflict resolution skills
- Strategic planning and collaborative approach to challenges and opportunities within the organization
- Strong decision-making skills both at a supervisory level and practical level as a professional guardian
- Deep knowledge base of the NH service delivery system

WORK HISTORY

02/2025 to current **Vice President of Guardianship Services**
Office of Public Guardian- Concord, NH

- Provides strategic, clinical, and operational leadership for the Guardian Services department, overseeing caseload distribution and service quality across all guardians, directly supervising team leaders and selected guardians, managing complex legal and fiduciary issues, and ensuring alignment with OPG's mission, policies, and contracts.
- The VP serves as a key resource and decision-maker for high-risk, end-of-life, and legally complex cases, and collaborates closely with agency leadership, legal counsel, state partners, and community stakeholders to promote high-quality, ethical guardianship services statewide.
-

07/2007 to 02/2025 **Director of Guardian Services**
Office of Public Guardian – Concord, NH

- Developed high-performing guardian teams by providing routine mentorship, guidance, and encouragement for opportunities for professional growth.
- Provided guardian specific goal setting, and performance evaluations for 4 staff guardians.
- Established a culture of respect and job integrity through open communication channels and empowering employees to voice their ideas.

- Advocate of cross-functional collaboration for improved decision-making processes within the organization.

04/2019 to Current **Youth Softball and Basketball Coach**

Hooksett Youth Athletic Association (HYAA) – Hooksett, NH

- Built basic foundational skills while managing the early development challenges that come along with coaching young children.
- Promoted sportsmanship, teamwork, and respect among players both on and off the court.
- Enhanced player skills through personalized coaching and feedback.

09/2004 to 05/2007 **Residential Coordinator**

Harbor Homes, Inc. – Nashua, NH

Assist with the day-to-day needs of 10 adult residents with medical and behavioral health challenges.

Provided Illness Management and Recovery services as reflected in the individual's treatment plan.

Worked closely with local stake holders, including Gateways Community Services and Greater Nashua Mental Health Center, to provide collaborative, wrap-around care for the residents.

EDUCATION

05/2007

Master of Arts: Clinical Mental Health Counseling

Rivier University - Nashua, NH

CERTIFICATIONS

- National Certified Guardian since 2008

PROJECTS

Member of the Easter Seals National Alliance Direct Support Professionals Advisory Committee 2023-present

Member of the NH Statewide Reunification Collaborative Team 2016-2017

Oversees in-service research and schedule for guardian department

Currently serves on the OPG Strategic Planning team

AMY WALSH

PROFESSIONAL SUMMARY

Experienced and trusted public service leader with over 27 years of expertise in Medicaid policy, asset evaluation, and financial eligibility-including long term care and spenddown processes. Proven track record in supervising high-performing teams, providing strategic oversight, and ensuring regulatory compliance in complex benefit and financial systems.

Proven record in program training, policy implementation, case management and leadership. Specialized in navigating complex systems, guiding patients, guardians, families and staff through eligibility, asset management, benefit navigation, and reimbursement, while leading successful benefit teams in high-pressure environments.

CORE SKILLS

Staff Supervision & Leadership, Medicaid & Social Security Expertise, Process Improvement, Case Management & Advocacy, Guardianship Collaboration, Public Program Training, Community Resource Referrals, Long-Term Care & Spenddowns, Reimbursement & Benefit Strategies, Interdisciplinary Team Coordination, Development of Benefit tracking system

PROFESSIONAL EXPERIENCE

Vice President of Fiduciary Services,

Office of Public Guardian, Concord, NH | October 2025–Present

Responsible for overseeing a department of staff of Fiduciary Specialist professionals, together managing a substantial amount of funds and assets for approximately 1000 clients. OPG's Fiduciary Services Department is responsible for: securing and maintaining public benefits; serving as Social Security Representative Payee, Medicaid Authorized Representative and Federal Fiduciary for Veterans' Benefits; and managing trusts, pension distributions, private estates and property. The Fiduciary Services Director must: demonstrate exceptional organizational and management skills; communicate effectively and collaboratively with staff, clients and stakeholders; and exercise a high degree of integrity, initiative, discretion, ethics, and judgment.

Supervisor, Benefits and Medicaid team

State of New Hampshire, New Hampshire Hospital – DHHS, Concord, NH | 2012–Present

- Lead and oversee a multidisciplinary team responsible for managing Medicaid applications, spenddowns, asset verifications, and other public benefit processes for patients in a state psychiatric hospital.
- Maintain ongoing collaboration with hospital financial management and leadership to align benefit strategies with reimbursement goals and ensure accurate financial planning for patient discharges.
- Provide staff training on all aspects of New Hampshire Medicaid including APTD, Granite Advantage, Choices for Independence, Long-Term Care, spenddowns, and asset evaluation
- Serve as liaison to community mental health centers, payees, guardians, Social Security administration, and social workers to coordinate benefits
- Monitor reimbursement and ensure timely processing to maximize program funding

Social Worker

State of New Hampshire, DHHS, Transitional Housing Services Concord, NH | 2000–2012

- Served as a member of the clinical treatment team and coordinated treatment planning and discharge processes for clients in an outpatient setting
- Oversaw benefits for inpatient populations with complex medical and mental health needs
- Coordinated with Social Security, Medicaid offices, and guardians to ensure benefit continuation and eligibility
- Facilitated discharge planning meetings with the treatment team and guardians; developed long-term benefit plans to ensure continuity of care and financial support post-discharge.

Family Services Specialist

State of New Hampshire, DHHS, Family Assistance Concord, NH | 1998–2000

- Managed a high-volume caseload of individuals and families requiring financial, medical and social service support

- Conducted detailed interviews to determine Medicaid eligibility, including income, assets and spenddown evaluations.
- Collaborated with community agencies, legal representatives, and healthcare providers to coordinate wrap around services

EDUCATION

Bachelor of Science in Education, Psychology Minor

Plymouth State University, Plymouth, NH | 1998

LICENSES & CERTIFICATIONS

- New Hampshire State Certified Public Supervisor

Julie Sawyer



Professional Summary

Experienced and highly organized administrative and operations leader with over 15 years of professional experience supporting executive teams, managing office operations, and leading financial and HR functions. Proven track record in streamlining processes, coordinating cross-functional teams, and providing high-level support in fast paced, mission-driven environments. Currently serving in a hybrid operations/finance/HR leadership role, offering decision support and managing core administrative systems. Recognized for attention to detail, discretion, and proactive problem-solving.

Core Competencies

- Financial Operations (A/P, A/R, Billing, Payroll)
- Human Resources Generalist Administration & Onboarding
- Benefits & 403(b) Coordination
- Executive & Board Support
- Vendor & Facilities Management
- Event & Conference Planning
- Calendar & Travel Coordination
- Process Improvement & Compliance
- MS Office Suite, QuickBooks, Paylocity
- NH Notary Public

Professional Experience

Office of Public Guardian – Concord, NH

Director of Business Operations / Office Manager | March 2024–Present

- Administers all aspects of day-to-day operations, financial processes, and HR administration for an organization supporting vulnerable populations
- Manage complex A/R billing across multiple contracts (DHHS, BAAS, DOC, DHMC), private clients, and nursing homes, including collections and remote deposit processing
- Responsible for accounts payable lifecycle: invoice entry, semi-monthly check runs, ACH tracking, and daily positive pay reconciliation

- Administer payroll-related functions including time off tracking, tax liability posting, and submission of 403(b) contributions
- Coordinate onboarding and offboarding processes including IT setup, benefit enrollments/terminations, remote access, and background checks
- Maintain employee handbook and HR policies, ensuring regulatory compliance and consistency
- Serve as IT coordinator, managing inventory and troubleshooting staff tech issues, escalating larger issues to vendors
- Act as Board liaison, preparing meeting schedules, term tracking, and conflict of interest documents
- Plan team-building events, manage administrative calendars, and execute special projects under executive direction
- Support process improvement and executive decision-making by analyzing trends, documenting workflows, and aligning operational systems with strategic goals

New Hampshire Medical Society – Concord, NH

Manager of Membership & Events / Grant Administrator / Executive Assistant | August 2022 – February 2024

- Served as primary administrative and scheduling support for the CEO, managing travel, correspondence, and meetings
- Oversaw membership billing and payment processing, tracked dues and coordinated with members on past-due accounts
- Planned and executed events including annual conferences, board meetings, educational sessions, and a statewide golf tournament
- Managed internal database systems, created detailed reports, and ensured accuracy of member data
- Led grant administration: reviewed applications, verified compliance, and coordinated fund disbursement
- Maintained vendor relationships and managed ordering of office and event supplies
- Supported leadership team in strategic planning by compiling relevant data and facilitating interdepartmental communication

Business and Industry Association of NH – Concord, NH

Executive Assistant to the President | December 2018– August 2022

- Provided high-level administrative support to the President, managing a dynamic calendar, booking travel, and handling confidential correspondence
- Planned executive and board meetings, prepared meeting materials, and recorded detailed minutes
- Managed day-to-day office operations including mail processing, deposits, credit card receipt tracking, and office supply management
- Coordinated and executed mass mailings to association members, newsletters, and event invitations
- Assisted in event logistics and sponsorship communication for association events, roundtables, and public policy forums
- Served as a key point of contact for internal staff, external partners, and board members

Concord Hospital – Concord, NH

Health Unit Coordinator | January 2007–November 2018

- Acted as administrative hub in a busy hospital unit, ensuring seamless communication between physicians, nurses, patients, and support departments
- Coordinated clinical schedules, updated patient information, and handled intake/discharge documentation
- Managed phone calls, faxing, scanning, order entry, and data updates in electronic health records (EHR) systems
- Facilitated a smooth flow of information to enhance patient care delivery and team coordination
- Maintained high levels of discretion and professionalism in a confidential, fast-paced environment

Certifications & Education

- Notary Public – State of New Hampshire
- Ongoing training in HR compliance, finance systems, and leadership development

JANE COEN TEWKSBURY

EXECUTIVE PROFILE

Strategic and values-driven executive with 30+ years of experience leading cross-functional teams in human resources, strategic planning, organizational operations, and financial oversight. Proven ability to cultivate inclusive cultures, drive organizational learning, and align operations with mission-driven goals. Trusted by Boards and executives for fostering high-performing environments grounded in integrity and collaboration.

CORE COMPETENCIES

- **Nonprofit & Corporate Leadership**
 - **Human Resources & Talent Development**
 - **Strategy Implementation & Evaluation**
 - **Risk & Compliance Management**
 - **Operational Planning & Administration**
 - **Conflict Resolution & Policy Compliance**
 - **Benefits & Compensation Design**
 - **Board & Stakeholder Engagement**
 - **Employee Relations & Organizational Culture**
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CAREER HIGHLIGHTS

- **Regulatory Compliance:** Ensured adherence to legal, financial and HR regulations, maintaining clean audit outcomes and enhancing fiduciary accountability.
 - **Employee Development:** Directed recruiting, hiring, and training at all organization, improving retention and aligning staff with organizational goals.
 - **Strategic Leadership:** Spearheaded operational overhauls BIA, NHMS and OPG, aligning finance and HR functions to strategic objectives and improving interdepartmental collaboration.
 - **Stakeholder Relations:** Built and maintained extensive networks across New Hampshire and nationwide, leading to successful partnerships and revenue initiatives.
 - **Financial Management:** Created and monitored multi-million-dollar budgets, reducing costs annually without compromising delivery of services.
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PROFESSIONAL HISTORY

OFFICE OF PUBLIC GUARDIAN | *Chief Operating Officer, April 2024 – present (additionally Co-CEO as of January 2026)*

A private non-profit organization dedicated to providing guardianship and fiduciary services to legally incapacitated individuals.

- Serves as a senior leadership team member, advising the CEO and contributing to organizational strategy execution.
- Leads the Fiduciary department strategy and organizational planning, including staff performance management, hiring compensation review, training, and employee engagement.
- Develops and monitors department work plans and budgets, aligning fiduciary services with overall strategic priorities.
- Ensures local, state, and federal regulatory compliance within HR, finance, and operational functions. Serves as liaison to all HR, payroll, benefit providers, business insurance, banking, and outside audit vendors.
- Provides accurate and timely monthly financial reports to the CEO, Board of Directors, and other stakeholders.
- Coordinates fiduciary department external agency audit preparation, ensuring accuracy in compliance requirements.
- Optimizes the organization's daily operations across departments to ensure smooth functioning and maximum efficiency by identifying and implementing improvements to processes.
- Reviews financial controls and implements safeguards in conjunction with the quality assurance team.
- Oversees compliance with public benefit eligibility standards, resource limits and client budget regulations.
- Coordinates office and administrative functions, vendor contracts and interdepartmental operational flow.
- Serve as the liaison to maintain strong relationships with state and federal agencies, service provider organizations and key stakeholders.

NH MEDICAL SOCIETY | *Chief Operating Officer, January 2021-September 2024*

New Hampshire's Physician Association group advocating for the well-being of patients, physicians, and the betterment of public health.

- Provided leadership and overall direction to the NH Medical Society's staff, Board of Directors and Bowler-Bartlett Foundation.
- Collaborated with the Board of Directors and stakeholders to raise capital and create expansion strategies.
- Coordinated the preparation and execution of annual budget and ongoing forecasts.
- Oversaw compliance in all areas including all day-to-day operations, finance, and human resources functions.
- Responsible for monthly financial statements, bank reconciliations, treasurer's report, and annual external audit.
- Managed deployment of staffing and vendor resources including contract negotiation, contract evaluation and coordinating vendor services.
- Administered grant funded initiatives ensuring program and audit compliance.
- Led Human Resources and administrative operations, ensuring staff performance, compliance and a supportive work culture.
- Responsible for fostering a collaborative work environment and making personnel decisions necessary to accommodate growth and strategic planning objectives to improve company vision and culture.
- Assessed internal and external inquiries directed to the NH Medical Society to determine proper course of action.

BUSINESS & INDUSTRY ASSOCIATION OF NH | Senior VP of Operations & Finance, 2008-December 2021

New Hampshire's Statewide Chamber of Commerce and leading business advocate representing 400 employers with a 90-member executive board of directors.

- Collaborated with the CEO and Executive Board on long-term strategic planning.
- Managed all aspects of accounting functions including accounts payable & invoicing, accounts receivable & cash postings, collection calls, general ledger maintenance, monthly reconciliations, budgeting, year-end preparation and assisting with audit.
- Ensured timely and accurate preparation of monthly financial statements.
- Responsible for recruitment, selection and management of all BIA's staff including new hire/termination paperwork & filing; payroll & tax liabilities; workers compensation filing, administration and reporting; maintaining daily schedules, vacation tracking and other employee benefits; annual census reporting for 401(k), 403(b), STD, LTD & ADD; filing 5500 for retirement plan.
- Negotiated lease terms with landlord, I.T. and software contracts, equipment contracts, insurance brokers and other various operational vendors.
- Analyzed data to develop comprehensive financial plans ensuring organizational sustainability and enhancing revenue streams by coaching staff on effective prospecting and lead developmental strategies.

PAGE BELTING COMPANY | Human Resource Manager, 1998-2006

One of New Hampshire's oldest manufacturing companies employing one hundred people.

- Scheduled and conducted interviews; created and approved job offers and salary structures.
- Directed human resource functions including recruitment, hiring, training, on-boarding, and employee relations.
- Ensuring compliance with state, federal and local employment laws, as well as company standards, systems, and processes.
- Provided confidential issue resolution while working with various levels of management.
- Trained management on trend awareness and performance in compliance.
- Reduced employee turnover through implementation of new incentive program / bonus structure to boost morale and performance.
- Proactively coached operations leaders on organizational effectiveness, performance management, engagement and development topics including progressive discipline, reward and recognition, training, and workforce diversity.

EDUCATION & TRAINING

Bachelor of Science in Business Management

Plymouth State University, *Plymouth, NH*

Course Emphasis: Administrative Policy, Interpersonal Relations, and Human Resource Management

Supervision Series Certified

NHTI, *Concord NH*

Leadership Greater Concord Graduate

Greater Concord Chamber of Commerce, *Concord NH*

COMMUNITY ENGAGEMENT

- Best Buddies - Board of Directors and community advocate (2013-present)
- Champion of the Year, Best Buddies NH (2018)
- Christa McAuliffe School PTO - Board of Directors, Treasurer (2012-2017)
- Concord Babe Ruth - Board of Directors, Treasurer (2016-2020)
- Concord Parks & Recreation - Assistant Coach (2010-2012)
- COPOCO - Board of Directors, Treasurer (2009-2015)
- Greater Concord Chamber of Commerce - Ambassador (2002-2005)
- NHTI - President's Scholarship Fund, "Dancing with the Concord Stars" participant (2016)
- Notary Public for the State of New Hampshire (2008 - present)
- Outstanding Women in Business Nominee, NH Business Magazine (2018)
- Union Leader - 40 Under 40, selection committee (2012-2017)
- Womenade of Concord - Board of Directors, Treasurer (2010-2020)
- YMCA - Board of Directors (2011-2014)