



174 - 6/17/26

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

Lori A. Weaver
Commissioner

Marie Noonan
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
Fax: 603-271-4729 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

May 28, 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 Children, Youth and Families, to enter into contracts with the Contractors listed below in an amount not to exceed \$5,482,310 to provide intensive case management, and service coordination to moderate and high-risk families, with the option to renew for up to five (5) additional years, effective July 1, 2026, upon Governor and Council approval through June 30, 2028. 23% Federal Funds. 77% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
The Family Resource Center at Gorham Berlin, NH	162412	Berlin and Littleton	\$624,984
Waypoint Manchester, NH	177166	Claremont, Concord, Conway, Keene, Laconia, Manchester, Rochester, Seacoast, Southern	\$4,857,326
		Total:	\$5,482,310

Funds are available in the following accounts for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is for the Contractors to provide the Community Based Voluntary Supports program, which prevents moderate and high-risk families assessed by Division for Children, Youth and Families (DCYF) from requiring subsequent involvement with the Department by connecting families with critical services and strengthening their protective

capacities. After addressing any immediate needs and developing a service plan, the Contractors will provide ongoing case management and support to enrolled families for up to 120 days.

The Contractors will utilize Motivational Interviewing throughout their work with families in Community Based Voluntary Supports. The Contractors will provide each family with at least two (2) sessions per week for a minimum of two (2) hours total weekly. The time with Community Based Voluntary Supports will be used to support children and families in connecting to resources that can provide supports for long term success outside DCYF involvement. The Contractors will work with families through an intensive case management model. This model will support the families to develop long term community supports and resources to strengthen their sustainability in the community. Additionally, the services will support families with identifying household management and structure, including developing a schedule, identifying objectives and goals to address, both long and short term, as well as prioritizing family needs to develop step by step action plans. The Contractors will work with families to utilize family-driven solutions to the barriers identified to support the families in maintaining their overall success long term. Community Based Voluntary Supports enables the Department to significantly expand the number of families who can be served and supported in a collaborative community setting.

Approximately 500 families will be served annually.

The Contractor will provide services to moderate and high-risk families who:

- Were recently assessed by DCYF for an allegation of abuse or neglect;
- Were determined to be at moderate or high risk of future DCYF involvement as part of their child protective services assessment;
- Did not receive a court finding of abuse/neglect as a result of their DCYF assessment; and
- Could benefit from additional supports and be safely served in the community.

The Contractors will provide services utilizing the evidence-based Motivational Interviewing model with at least 50% of their direct service with families. The Contractors will prioritize working in partnerships with families, coordinating supports and services to maintain long-term success, providing programmatic solutions to difficult family experiences, and celebrating family progress and action planning towards goals.

Since the launch of this program in 2021, the Department has assessed and evaluated the number of families who have been referred and the risk levels of the referrals made to the program. In State Fiscal Year 2024 and 2025, 52% of enrolled families successfully completed their CBVS service plan goals. Families who have successfully completed their service plan goal have been less likely to have future DCYF involvement. Additionally, it has been evident that the families who were referred to CBVS were more likely to remain involved for the entirety of the service if they were assessed at high or moderate risk over very high risk. Therefore, this new contract and service structure is focusing on a more targeted eligibility criteria for families assessed at high or moderate risk of further involvement with DCYF.

The Department will monitor each Contractor's performance through monthly provider meetings and by reviewing the monthly reports submitted by the Contractors.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from March 5, 2026, through April 14, 2026. The Department received seven (7) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

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

Should the Governor and Council not authorize this request the Department may be unable to prevent subsequent DCYF involvement with moderate and high-risk families, which may include court involvement.

Source of Federal Funds: Assistance Listing Number #93.472, FAIN #2501NHPSGP.

Respectfully submitted,

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

For:

Lori A. Weaver
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

05-95-042-421010-29580000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, CHILD – FAMILY SERVICES 50% Federal Funds, 50% General Funds

The Family Resource Center at Gorham				Vendor # 162412
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	637/504181	IVEFOSSER FOSTER C SERVICE	42107350	\$145,966.00
2028	637/504181	IVEFOSSER FOSTER C SERVICE	42107350	\$145,966.00
		Sub Total		\$291,932.00

05-95-042-421010-29580000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, CHILD – FAMILY SERVICES 50% Federal Funds, 50% General Funds

Waypoint				Vendor # 177166
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	637/504181	IVEFOSSER FOSTER C SERVICE	42107350	\$1,134,434.00
2028	637/504181	IVEFOSSER FOSTER C SERVICE	42107350	\$1,134,434.00
		Sub Total		\$2,268,868.00

05-95-042-421010-29580000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, CHILD – FAMILY SERVICES 100% General Funds

The Family Resource Center at Gorham				Vendor # 162412
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	644/504195	SGFSER SGF Services	42105876	\$145,966.00
2028	644/504195	SGFSER SGF Services	42105876	\$145,966.00
		Sub Total		\$291,932.00

05-95-042-421010-29580000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, CHILD – FAMILY SERVICES 100% General Funds

Waypoint				Vendor # 177166
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	644/504195	SGFSER SGF Services	42105876	\$1,134,434.00
2028	644/504195	SGFSER SGF Services	42105876	\$1,134,434.00
		Sub Total		\$2,268,868.00

05-95-42-421010-34430000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, BCFPS - CHILD & FAMILY PROGRAM SUPPORT 100% General

The Family Resource Center at Gorham				Vendor # 162412
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	102-500731	Contracts for Program Services	42104322	\$20,560.00
2028	102-500731	Contracts for Program Services	42104322	\$20,560.00
		Sub Total		\$41,120.00

05-95-42-421010-34430000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV FOR CHILDREN, YOUTH & FAM, CHILD PROTECTION, BCFPS - CHILD & FAMILY PROGRAM SUPPORT 100% General

Waypoint				Vendor # 177166
State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	102-500731	Contracts for Program Services	42104322	\$159,795.00
2028	102-500731	Contracts for Program Services	42104322	\$159,795.00
		Sub Total		\$319,590.00

Overall Total	\$5,482,310.00
----------------------	-----------------------

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

Project ID # RFA-2027-DCYF-01-COMMU

Project Title Community Based Voluntary Supports

	Maximum Points Available	The Family Resource Center at Gorham	Waypoint	Mount Prospect Academy, Inc.	Ascentria Community Services	The Home for Little Wanderers	Archways	Northeast Family Services
Technical								
Ability (Q1)	300	285	280	160	250	265	150	150
Experience & Knowledge (Q2)	300	292	285	160	275	250	175	215
Capacity (Q3)	200	195	185	115	150	140	75	60
Mission Alignment & Quality Assurance (Q4)	125	120	105	50	120	95	95	75
Statewide Coverage	75	0	50	75	75	75	0	75
TOTAL POINTS	1000	892	905	560	870	825	495	575

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name

Title

1 Cortney Levesque

Program Specialist IV - Bureau of Community, Family and Program Support

2 Patrick Parkinson

Administrator I - Bureau of Community, Family and Program Support

3 Shannon Peters

Business Administrator IV - Finance

4 Jessica Surgento

Supervisor VI - DCYF District Office

Subject: Community Based Voluntary Supports RFA-2027-DCYF-01-COMMU-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 The Family Resource Center at Gorham		1.4 Contractor Address 164 Main Street, Suite #1 Berlin, NH 03570	
1.5 Contractor Phone Number (603)466-5190	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2028	1.8 Price Limitation \$624,984
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: 5/21/2026		1.12 Name and Title of Contractor Signatory Gabrielle Flanders Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 5/21/2026		1.14 Name and Title of State Agency Signatory Marie Noonan DCYF Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: DocuSigned by:  On: 5/21/2026			
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
Community Based Voluntary Supports**

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 five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 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.

initial


**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT A

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.

Initial


**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Community Based Voluntary Supports (CBVS) to provide support, intensive case management, and service coordination to moderate and high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Department's Division for Children, Youth and Families (DCYF). All referrals made to CBVS will originate from DCYF.
- 1.2. The Contractor must ensure services are available in cities and towns covered by the following District offices of DCYF:
 - 1.2.1. Berlin and Littleton – approximately 57 referrals per State Fiscal Year
- 1.3. The Contractor must ensure services are available Monday through Friday from 8:00 AM to 5:00 PM. In addition, the Contractor must provide services and appointments outside of these days and hours of operation to meet the needs of the families and comply with the required direct service requirements as outlined in this Agreement, as approved by DCYF.
- 1.4. For the purposes of this Agreement, all references to days mean a complete “overnight”, calendar days, and include Saturdays, Sundays and holidays.
- 1.5. The Contractor must provide services to families whom:
 - 1.5.1. Were recently assessed by DCYF for an allegation of abuse or neglect;
 - 1.5.2. As part of their CPS assessment, were determined to be at moderate or high risk of future DCYF involvement;
 - 1.5.3. Did not receive a court finding of abuse/neglect as a result of their DCYF assessment; and
 - 1.5.4. Could benefit from additional supports and be safely served in the community.
- 1.6. The Contractor must accept all referrals and immediately notify the Department of any circumstances that may impact service delivery.
- 1.7. The Contractor must provide services to enrolled families for up to 120 days.
- 1.8. The Contractor must provide services to clients utilizing the evidence-based Motivational Interviewing model and maintain training and proof of fidelity of the model throughout the entirety of the Agreement.
- 1.9. The Contractor must provide at least 50% of their direct service utilizing Motivational Interviewing skills throughout their work with families.
- 1.10. The Contractor's staff must include:
 - 1.10.1. One (1) Program Director.

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.10.1.1. The Program Director must hold at least a bachelor's degree with a major in social work, counseling, psychology, or a related field and at least 5 years of direct work experience in assisting children and families.
- 1.10.2. A minimum of one (1) Supervisor to support staff in the district offices served.
 - 1.10.2.1. Supervisors must hold at least a bachelor's degree with a major in social work, counseling, psychology, or a related field and at least 5 years of direct work experience in assisting children and families.
- 1.10.3. Family Support Workers that support the caseload of each district office served.
 - 1.10.3.1. Family Support Workers must hold at least a bachelor's degree in social work, psychology, education or a related field with an emphasis in human services and at least 2 years of experience working with children and families.
- 1.10.4. The Department may at its discretion approve a waiver of the education and experience requirements. The Contractor may request a waiver for the education and experience requirements of an above identified staff role by:
 - 1.10.4.1. Submitting a written request to the Department that includes the following information:
 - 1.10.4.1.1. The reason for requesting the waiver and the anticipated length of time the requested waiver will be needed;
 - 1.10.4.1.2. Assurance that if the waiver is granted the quality of service and care to children and families will not be negatively impacted; and
 - 1.10.4.1.3. Evidence that the Contractor's board of directors has approved the waiver request, with a signature of the board's president or chairperson.
- 1.11. The Contractor must ensure that all staff:
 - 1.11.1. Participate in weekly supervision that includes a discussion of each case and a review of the progress made by each family towards the goals of the service plan; and
 - 1.11.2. Have an annual evaluation with a copy maintained in their file.
- 1.12. The Contractor must ensure that Family Support Workers:

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.12.1. Maintain a caseload of no more than ten (10) families at any given time; and
 - 1.12.2. Meet with each family in person at least two (2) times per week throughout the duration of service.
- 1.13. The Contractor must provide families with at least two (2) hours of direct services, in person, each week.
- 1.14. The Contractor must begin billing the daily rate as of the date of enrollment of a family into Community Based Voluntary Supports.
- 1.15. The Contractor must make a minimum of three (3) outreach attempts, by phone or in person, within two (2) weeks of the referral date in order to enroll a family in the service.
 - 1.15.1. If a family stops engaging at any point after enrollment, the Contractor must make at least four (4) attempts, two of which must be made in person and two of which may be made by phone, within two (2) weeks to attempt to re-engage the family. If such attempts are unsuccessful, the Contractor will close out the services for the family at the end of those two (2) weeks and must notify the Department of the close out.
- 1.16. The Contractor must provide services in a manner that includes, but is not limited to, the following priorities:
 - 1.16.1. Working in partnership with families.
 - 1.16.2. Coordinating supports and services to maintain long-term success.
 - 1.16.3. Focusing on family progress.
 - 1.16.4. Focusing on programmatic solutions to difficult family experiences.
 - 1.16.5. Celebrating family progress and action planning towards goals.
- 1.17. The Contractor must ensure all families receive referral and engagement, family stabilization, and service planning activities within thirty (30) days of referral.
- 1.18. The Contractor must have a staff member present within each DCYF District Office served at least three (3) times each week to provide in-person consultation to DCYF field service staff.
 - 1.18.1. Referrals must be processed by the staff member assigned to the family.
- 1.19. The Contractor must develop and maintain records on each family, which must include:
 - 1.19.1. Prevention plan documentation demonstrating the use of the Motivational Interviewing model;

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.19.2. Logging contact and interactions for each family;
- 1.19.3. Documentation of service plans; and
- 1.19.4. Up-to-date family information, including contact information and service history.

1.20. Phase 1: Referral and Engagement, Family Stabilization, Service Planning

- 1.20.1. The Contractor must orient the family to CBVS and build a rapport to encourage the family to engage with family stabilization supports and participate in service planning.
- 1.20.2. The Contractor must participate in a warm handoff, that may be conducted in person, by phone, or virtually, with the Department assessment worker to introduce the family and ensure a seamless transition from the Department's assessment to CBVS.
- 1.20.3. The Contractor must utilize an assessment tool to evaluate the family's strengths and needs, approved by the Department.
- 1.20.4. The Contractor must collect basic family information, including but not limited to:
 - 1.20.4.1. Address.
 - 1.20.4.2. Phone number.
 - 1.20.4.3. Race.
 - 1.20.4.4. Ages of clients.
 - 1.20.4.5. Number of children in the home.
 - 1.20.4.6. Gender of primary caregiver(s).
- 1.20.5. The Contractor must make initial contact and enroll a family within three (3) days of receiving referral from the Department.
- 1.20.6. The Contractor must maintain the ability to dictate staffing patterns that most appropriately align with this scope of work.
- 1.20.7. The Contractor must utilize the referral form provided by the Department.
- 1.20.8. The Contractor must address immediate needs of the family, emphasizing what barrier(s) may make it difficult to establish family engagement. Immediate and concrete needs include, but are not limited to:
 - 1.20.8.1. Lack of mental and behavioral health services.
 - 1.20.8.2. Unstable housing.
 - 1.20.8.3. Lack of consistent transportation.

Initial
GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.20.8.4. Inadequate or lack of health insurance.
- 1.20.8.5. Discontinuation of state benefits.
- 1.20.8.6. Health and home concerns.
- 1.20.8.7. Hospitalizations.
- 1.20.9. The Contractor must identify and address any immediate needs with the family at the time of enrollment.
- 1.20.10. The Contractor must utilize flex funding in accordance with Exhibit C, Payment Terms for purchases to address immediate needs, including but not limited to:
 - 1.20.10.1. Household items.
 - 1.20.10.2. Cleanup expenses.
 - 1.20.10.3. Gas cards.
 - 1.20.10.4. Items for children.
- 1.20.11. The Contractor must develop a service plan in collaboration with the family that reflects the goals and perspectives of the family, identifies the provider worker assigned to support the family, and the needs identified by the assessment tool.
- 1.20.12. The Contractor must complete all assessments within thirty (30) days, or within Phase 1, as appropriate for family needs.
- 1.20.13. The Contractor must support the families in identifying goals for their time in and after the service is complete and identify and prioritize needs and challenges.
- 1.20.14. The Contractor must collaborate with the Department to develop the service plan.
 - 1.20.14.1. The service plan must be developed between fourteen (14) and thirty (30) days from the time of referral to CBVS.
 - 1.20.14.2. The service plan form provided by the Department must be utilized.
- 1.20.15. The Contractor must verify and update any family information relevant to preparation of Phase 2, as indicated in Section 1.19.4., including but not limited to:
 - 1.20.15.1. Ensuring basic demographic information is up to date.
 - 1.20.15.2. Adjusting meeting frequency, duration and times as needed.

1.21. Phase 2: Service Management, Transition and Closure

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.21.1. The Contractor must meet the family's needs and achieve the goals identified in the service plan.
- 1.21.2. The Contractor must implement the service plan and coordinate critical services with parents, children and youth, including but not limited to:
 - 1.21.2.1. Providing service coordination and system navigation.
 - 1.21.2.2. Referring and connecting families to community-based service providers, including but not limited to:
 - 1.21.2.2.1. Mental Health.
 - 1.21.2.2.2. Behavioral Health.
 - 1.21.2.2.3. Concrete supports and services.
 - 1.21.2.2.4. Community supports and resources.
- 1.21.3. The Contractor must utilize flexible funding, where applicable, to facilitate purchases to help the family successfully access supports and services in accordance with Exhibit C, Payment Terms.
- 1.21.4. The Contractor must pre-plan for formal transition from CBVS services, including for instances where the family has only received minimal service management.
- 1.22. The Contractor must report to DCYF Central Intake any suspicion of child abuse or neglect.
- 1.23. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.24. The Contractor may be required to participate in on-site reviews conducted by the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.25. The Contractor may be required to facilitate reviews of files conducted by the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.26. The Contractor must ensure staff participate in the following training on an annual basis:
 - 1.26.1. Motivational Interviewing as required by the evidence-based practice model.
 - 1.26.2. Completion of a minimum of twenty (20) hours per year of in-service training, as follows:
 - 1.26.2.1. At least eight (8) hours must be family systems training; and
 - 1.26.2.2. Twelve (12) hours may be provided in supervision and staff meetings that relate to general therapeutic topics

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

including:

- 1.26.2.2.1. Substance use disorders;
- 1.26.2.2.2. Child abuse and neglect;
- 1.26.2.2.3. Labor and sex trafficking;
- 1.26.2.2.4. Sexual abuse;
- 1.26.2.2.5. Domestic and family violence;
- 1.26.2.2.6. Behavioral health needs of children and families;
- 1.26.2.2.7. Safety planning for family members;
- 1.26.2.2.8. Crisis intervention techniques;
- 1.26.2.2.9. Early childhood screening and child development;
- 1.26.2.2.10. Trauma informed practice, including screening and evidence-based practices;
- 1.26.2.2.11. Treatment of any co-occurring disorders;
- 1.26.2.2.12. Restorative practices and delinquency prevention;
- 1.26.2.2.13. Behavioral management techniques; and
- 1.26.2.2.14. Infant safe sleeping practices.

1.27. Reporting

1.27.1. The Contractor must submit monthly reports to the Department that demonstrate the effectiveness of the services, which include, but are not limited to:

- 1.27.1.1. Number and percentage of families currently enrolled in CBVS.
- 1.27.1.2. Number of families that are offered CBVS.
- 1.27.1.3. Number of families who receive a warm handoff to the CBVS provider.
- 1.27.1.4. Number of families enrolled and the timeframe in which they enrolled from the date of referral.
- 1.27.1.5. Number of days from referral date to date of enrollment.
- 1.27.1.6. Percentage of referred families who enroll within three (3) days of referral.
- 1.27.1.7. Number of days from enrollment to service

Initial plan
GR

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

completion.

- 1.27.1.8. Percentage of families with a service plan within the first thirty (30) days of services.
- 1.27.1.9. Percentage of families who meet their service plan goals.
- 1.27.1.10. Percentage of families who are successfully established in ongoing supports.
- 1.27.1.11. Average frequency of contact with the families throughout the length of the service.

1.27.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.27.3. The Contractor must share data and files with the Department in a format specified by the Department.

1.28. Background Checks

1.28.1. The Contractor must obtain the following background checks, at the Contractor's expense, on all individuals who are providing services to clients under this Agreement:

- 1.28.1.1. A Bureau of Elderly and Adults Services (BAAS) State Registry Check;
- 1.28.1.2. A Central Registry Check through the Division for Children, Youth and Families (DCYF); and
- 1.28.1.3. A Criminal Background Check with results released to the Department, to ensure no convictions for the following crimes which include, but are not limited to:
 - 1.28.1.3.1. Felony child abuse/neglect.
 - 1.28.1.3.2. Spousal abuse.
 - 1.28.1.3.3. Felony physical assault/battery.
 - 1.28.1.3.4. Child pornography.
 - 1.28.1.3.5. Rape.
 - 1.28.1.3.6. Sexual assault.
 - 1.28.1.3.7. Homicide.
 - 1.28.1.3.8. Any sexually-related crime.
 - 1.28.1.3.9. A crime which may indicate a person might be reasonably expected to pose a threat to a child.

New Hampshire Department of Health and Human Services Community Based Voluntary Supports

EXHIBIT B

1.28.1.3.10. Any drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.28.2. Individuals must not provide services prior to the completion of required background checks.

1.29. Confidential Data

1.29.1. 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.

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

1.30. Privacy Impact Assessment

1.30.1. 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:

1.30.1.1. How PII is gathered and stored;

1.30.1.2. Who will have access to PII;

1.30.1.3. How PII will be used in the system;

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

1.30.1.5. Privacy practices.

1.30.2. 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.

1.31. Department Owned Devices, Systems and Network Usage

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.31.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:
 - 1.31.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
 - 1.31.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
 - 1.31.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.31.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
 - 1.31.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
 - 1.31.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
 - 1.31.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
 - 1.31.1.8. Agree that use of email must follow Department and NH

GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

DoIT policies, standards, and/or guidelines; and

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

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

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

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

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

violation of law.

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

1.31.2. Workspace Requirement

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

1.32. Contract End-of-Life Transition Services

1.32.1. General Requirements

- 1.32.1.1. 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.

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

Initial
GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.32.1.3. 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.
 - 1.32.1.4. 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.
 - 1.32.1.5. 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.
 - 1.32.1.6. 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.
 - 1.32.2. Completion of Transition Services
 - 1.32.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.
 - 1.32.2.2. 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.
 - 1.32.3. Disagreement over Transition Services Results

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

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

1.33. Website and Social Media

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

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

1.33.3. State of New Hampshire's Website Copyright

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

2. Exhibits Incorporated

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

Initial
GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

- 3.2.1. The Contractor must submit:
 - 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
 - 3.2.1.2. A written attestation, within 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

Initial
GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

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 an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to 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.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the

GF

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

- 4.3. If, upon further review, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 28% Federal funds, Title IV-E Prevention Services, as awarded on June 30, 2025, by the U.S. Department of Health and Human Services, Administration for Children & Families, ALN 93.472, FAIN 2501NHPSGP.
 - 1.2. 72% 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. Daily Rate
 - 3.1. Payment shall be made based on a a daily rate of \$42.68, inclusive of costs, travel and mileage for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work. This will include a dual authorization as:
 - 3.1.1. Community Based Case Management for \$21.34/client (family) per day.
 - 3.1.2. Motivational Interviewing for \$21.34/client (family) per day, which is incorporated into the IV-E claiming.
 - 3.2. Maximum allotment for daily rate expenditure by State Fiscal Year (SFY) is as follows:
 - 3.2.1. Subtotal: **\$583,864**
 - 3.2.2. SFY 2027: \$291,932
 - 3.2.3. SFY 2028: \$291,932
4. Flex Funding
 - 4.1. For the purpose of this agreement, the Department shall allocate flexible funding to the Contractor to fulfill the services as described in Exhibit B, Scope of Services.
 - 4.2. Payment for flexible funding shall be on a cost reimbursement basis as follows:
 - 4.2.1. \$20,560 for State Fiscal Year (SFY) 2027 of the contract.
 - 4.2.2. \$20,560 for State Fiscal Year (SFY) 2028 of the contract.
 - 4.3. The flexible funding for each family served will average approximately \$350. Specific requests may vary the amount of flex funds spent to

Initials
GF

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

support each family (e.g., some families can receive \$350 and others can receive \$150 or another amount needed to support the family). If the identified flexible funding need is higher than \$1,000 per family collectively, the Contractor must consult with the Department and receive written approval prior to funding the need.

- 4.4. The Contractor must provide the following information to the Department monthly via invoice:
 - 4.4.1. The families who benefited from flexible fund purchases;
 - 4.4.2. How much was spent per family (both average and individual families); and
 - 4.4.3. What the flexible funds were spent on.
5. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment in accordance with Section 3 above.
 - 5.4. Includes supporting documentation with each invoice, including, but not limited to, information required in Section 4.4 above, proof of expenditures, receipts for purchases, time sheets, and payroll records, as applicable.
 - 5.5. Is completed, dated and returned to the Department to initiate payment.
 - 5.6. Is assigned an electronic signature and is emailed to DCYFInvoices@dhhs.nh.gov or mailed to:

Financial Manager
 Department of Health and Human Services
 129 Pleasant Street
 Concord, NH 03301
6. The Department shall make payments to the Contractor within thirty (30) calendar days of receipt of each invoice and any required supporting documentation, subsequent to approval of the submitted invoice.
7. 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.

Initial


New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

8. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
9. If applicable, the Contractor must notify the Department of any revisions, updates, or extensions to the Contractor's federal negotiated indirect cost rate agreement (NICRA) by submitting a copy of the revised NICRA to the Department within five (5) business days of the Contractor's receipt of the NICRA from the cognizant federal agency.
10. Audits
 - 10.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 10.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 10.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 10.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 10.2. 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.
 - 10.2.1. 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.
 - 10.3. 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.
 - 10.4. 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.

Initial


New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

- 10.5. 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.
11. If applicable, the Contractor must request disposition instructions from the Department for any equipment, based on 2 CFR 200.313, purchased using funds provided under this Agreement.

Initial


New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Initial


New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

INSTRUCTIONS FOR CERTIFICATION

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

Initial


New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

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

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

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

Initial


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.

Initial
GR

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

Contractor Initials

Initial
GF

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.

Initial

 Contractor Initials _____

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.

Contractor Initials Initial
GF

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

Contractor Initials Initial
GF

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

Contractor Initials 

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.

Contractor Initials 

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;

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials 

Date 5/21/2026



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 seq., 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

Contractor Initials

GP

V 2.0

5/21/2026
Date



New Hampshire Department of Health and Human

Exhibit F

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

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

(3) Obligations and Activities of Business Associate

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

Exhibit F

Business Associate Agreement
Page 2 of 5

Contractor Initials

GP

V 2.0

5/21/2026
Date



New Hampshire Department of Health and Human

Exhibit F

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

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

Exhibit F

Contractor Initials

Initial
GP



New Hampshire Department of Health and Human

Exhibit F

accordance with 45 CFR Section 164.528.

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

(4) Obligations of Covered Entity

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

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

(5) Termination of Agreement for Cause

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

(6) Miscellaneous

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

Exhibit F

Business Associate Agreement

Page 4 of 5

V 2.0

Contractor Initials

Initial
used,
GP

5/21/2026

Date



New Hampshire Department of Health and Human

Exhibit F

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

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

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

Department of Health and Human Services

The State

DocuSigned by:

Marie Noonan

2FCCB724C34F40F...

Signature of Authorized Representative

Marie Noonan

Name of Authorized Representative

DCYF Director

Title of Authorized Representative

5/21/2026

Date

The Family Resource Center at Gotham

Name of the Contractor

Signed by:

Gabrielle Flanders

89C447DF4D6D4B0...

Signature of Authorized Representative

Gabrielle Flanders

Name of Authorized Representative

Executive Director

Title of Authorized Representative

5/21/2026

Date

Exhibit F

Contractor Initials

Initial

GF

5/21/2026

Date

State of New Hampshire

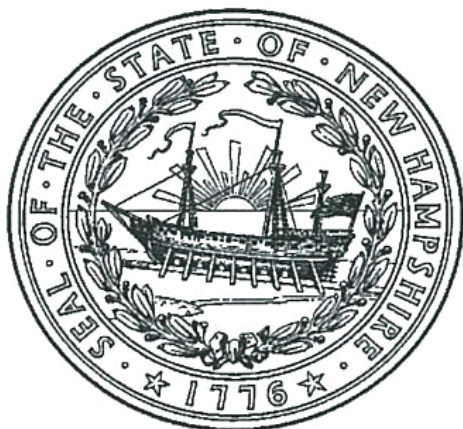
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE FAMILY RESOURCE CENTER AT GORHAM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 03, 1997. 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: **270161**

Certificate Number: **0007902060**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th 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

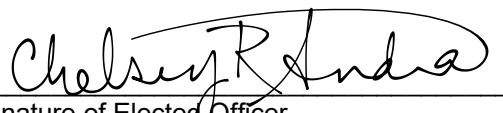
I, Chelsey Andrea, hereby certify that:

1. I am a duly elected President of The Family Resource Center at Gorham.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 18, 2026 at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Gabrielle Flanders is duly authorized on behalf of The Family Resource Center at Gorham to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 4-27-26



Signature of Elected Officer

Name: Chelsey Andrea
Title: President, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/28/2026

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 E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT NAME: Fairley Kenneally PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: fairley@esinsurance.net														
INSURED Family Resource Center at Gorham 164 Main Street Ste 1 Berlin NH 03570	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Great American Insurance Group</td> <td>GAIG</td> </tr> <tr> <td>INSURER B: Travelers Property Casualty Co of America</td> <td>25674</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Great American Insurance Group	GAIG	INSURER B: Travelers Property Casualty Co of America	25674	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Great American Insurance Group	GAIG														
INSURER B: Travelers Property Casualty Co of America	25674														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER:** 26**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			MAC 379356021	05/10/2026	05/10/2027	EACH OCCURRENCE \$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						MED EXP (Any one person) \$ 5,000
	☐ POLICY ☐ PRO-JECT ☐ LOC		PERSONAL & ADV INJURY \$ 1,000,000				
	OTHER:						GENERAL AGGREGATE \$ 3,000,000
							PRODUCTS - COMP/OP AGG \$ 3,000,000
							AbMol Daycare, IncAnoPA \$ 1,000,000
A	AUTOMOBILE LIABILITY			MAC 379356021	05/01/2026	05/01/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	☐ ANY AUTO						BODILY INJURY (Per person) \$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident) \$
	☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident) \$
							\$
A	☒ UMBRELLA LIAB			UMB1137784 12	05/10/2026	05/10/2027	EACH OCCURRENCE \$ 1,000,000
	☐ EXCESS LIAB						AGGREGATE \$ 1,000,000
	☐ DED ☒ RETENTION \$ 10000						\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			6JUB4N33995326	01/01/2026	01/01/2027	☒ PER STATUTE ☐ OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y / N					E.L. EACH ACCIDENT \$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below	N	N/A				E.L. DISEASE - EA EMPLOYEE \$ 500,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER**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

© 1988-2015 ACORD CORPORATION. All rights reserved.

NONPROFIT COVER SHEET

A. Entity Name: The Family Resource Center at Gorham

B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Marie Demers/marie.demers@frc123.org

Person responsible for Accuracy and Completeness of information provided:

Name:

Title:

Signature: Gabrielle Flanders

Executive Director

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>
Chelsey Andrea (President)	
Kelly Dussault (Vice President)	Coos Coalition for Young Children
Dawn Cross (Treasurer/Secretary)	Bank of NH
Michele Santy	North Country HealthCare
Sarah Dunn	DCYF
Mandy Bernd	Community Builders Hub

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Shannon Bartlett	Director of Reunification & Recovery	\$65,000.00	16250.00
Kim Mulligan	Program Manager	\$53550.00	\$26775.00
Brittany Walker	Staff Supervisor	\$46986.49	\$46986.49
Victoria Kennett	Family Support Specialist	\$41841.80	\$41841.80
Kasha Ramirez	Family Support Specialist	\$35000.00	\$35000.00
Jennifer Convery	Family Support Specialist	\$38220.00	\$38220.00
Kailee Guevin	Family Support Specialist	\$41587.00	\$41587.00
Leah White	Director of Data/QA	\$51597.00	5159.70

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

E. Check one of the following:

- [x] 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:

- [x] 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: Attached screen shot from the DOJ Registered Charities List found at:

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

10750	Family Resource Center at Gorham	164 Main StreetBerlin, NH 03570	Berlin	NH	03570	G	11/14/2026
-------	----------------------------------	---------------------------------	--------	----	-------	---	------------

FINANCIAL DISCLOSURES**G. Check one the following:**

- ☒ 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 available to be requested from the contact listed on Page 1 (audited financials may be 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

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

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>	\$		



Our MISSION:

**To build healthier families & stronger communities
through positive relations, programs and
collaborations in the North Country of NH**

Financial Statements

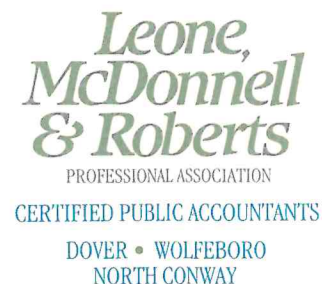
FAMILY RESOURCE CENTER AT GORHAM

**FOR THE YEARS ENDED JUNE 30, 2025 AND 2024
AND
INDEPENDENT AUDITORS' REPORT AND REPORTS ON
COMPLIANCE AND INTERNAL CONTROL**

FAMILY RESOURCE CENTER AT GORHAM
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	5 - 6
Statements of Functional Expenses	7 - 8
Statements of Cash Flows	9
Notes to Financial Statements	10 - 19
Schedule of Expenditures of Federal Awards	20
Notes to Schedule of Expenditures of Federal Awards	21
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	22 - 23
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	24 - 26
Schedule of Findings and Questioned Costs	27



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Family Resource Center at Gorham

Opinion

We have audited the accompanying financial statements of Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Family Resource Center at Gorham as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Resource Center at Gorham'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 Family Resource Center at Gorham's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2026, on our consideration of Family Resource Center at Gorham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Family Resource Center at Gorham's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family Resource Center at Gorham's internal control over financial reporting and compliance.

Leone, McDonnell & Roberts
Professional Association

North Conway, New Hampshire
January 8, 2026

FAMILY RESOURCE CENTER AT GORHAM**STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2025 AND 2024**

	<u>ASSETS</u>	<u>2025</u>	<u>2024</u>
CURRENT ASSETS			
Cash and cash equivalents		\$ 853,651	\$ 644,104
Certificates of deposit		1,559,928	1,296,762
Grants receivable		402,179	507,482
Prepaid expenses		<u>41,008</u>	<u>36,070</u>
Total current assets		<u>2,856,766</u>	<u>2,484,418</u>
PROPERTY			
Leasehold improvements		165,675	110,754
Furniture and equipment		54,295	51,575
Buildings		<u>78,061</u>	<u>70,015</u>
Total		298,031	232,344
Less: accumulated depreciation		<u>(147,655)</u>	<u>(133,630)</u>
Property, net		<u>150,376</u>	<u>98,714</u>
OTHER ASSETS			
Investments		287,889	258,980
Operating lease right-of-use asset		<u>32,236</u>	<u>56,319</u>
Total other assets		<u>320,125</u>	<u>315,299</u>
TOTAL ASSETS		<u>\$ 3,327,267</u>	<u>\$ 2,898,431</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Accounts payable		\$ 72,420	\$ 19,381
Accrued expenses		102,809	111,769
Refundable advances		264,615	202,088
Current portion of operating lease liability		<u>18,960</u>	<u>25,760</u>
Total current liabilities		458,804	358,998
OTHER LIABILITIES			
Operating lease liability, less current portion shown above		<u>13,276</u>	<u>30,559</u>
Total liabilities		<u>472,080</u>	<u>389,557</u>
NET ASSETS			
Without donor restrictions			
Designated for long-term building maintenance		30,538	46,110
Undesignated		<u>2,511,747</u>	<u>2,176,334</u>
Total net assets without donor restrictions		2,542,285	2,222,444
With donor restrictions		<u>312,902</u>	<u>286,430</u>
Total net assets		<u>2,855,187</u>	<u>2,508,874</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 3,327,267</u>	<u>\$ 2,898,431</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Grants	\$ 1,293,531	\$ -	\$ 1,293,531
Medicaid	2,081,867	-	2,081,867
In-kind contributions	88,808	-	88,808
Contributions	77,985	-	77,985
Agency rents	47,364	-	47,364
Investment return	-	26,472	26,472
Interest income	72,945	-	72,945
Other income	61,954	-	61,954
	<u>3,724,454</u>	<u>26,472</u>	<u>3,750,926</u>
Total revenue and support			
EXPENSES			
Program services	3,009,651	-	3,009,651
Management and general	394,962	-	394,962
	<u>3,404,613</u>	<u>-</u>	<u>3,404,613</u>
Total expenses			
CHANGE IN NET ASSETS	319,841	26,472	346,313
NET ASSETS, BEGINNING OF YEAR	<u>2,222,444</u>	<u>286,430</u>	<u>2,508,874</u>
NET ASSETS, END OF YEAR	<u>\$ 2,542,285</u>	<u>\$ 312,902</u>	<u>\$ 2,855,187</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM**STATEMENT OF ACTIVITIES**
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Grants	\$ 2,171,495	\$ -	\$ 2,171,495
Medicaid	1,479,969	-	1,479,969
In-kind contributions	95,172	-	95,172
Contributions	40,555	-	40,555
Agency rents	49,222	-	49,222
Investment return	-	24,145	24,145
Interest income	50,610	-	50,610
Other income	11,013	-	11,013
Net assets released from restrictions	<u>7,325</u>	<u>(7,325)</u>	<u>-</u>
Total revenue and support	<u>3,905,361</u>	<u>16,820</u>	<u>3,922,181</u>
EXPENSES			
Program services	3,137,091	-	3,137,091
Management and general	<u>372,396</u>	<u>-</u>	<u>372,396</u>
Total expenses	<u>3,509,487</u>	<u>-</u>	<u>3,509,487</u>
CHANGE IN NET ASSETS	395,874	16,820	412,694
NET ASSETS, BEGINNING OF YEAR	<u>1,826,570</u>	<u>269,610</u>	<u>2,096,180</u>
NET ASSETS, END OF YEAR	<u>\$ 2,222,444</u>	<u>\$ 286,430</u>	<u>\$ 2,508,874</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM**STATEMENT OF FUNCTIONAL EXPENSES**
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel Costs			
Salaries and wages	\$ 1,886,395	\$ 247,203	\$ 2,133,598
Employee benefits	234,757	22,877	257,634
Payroll taxes	140,977	19,088	160,065
Program activities	204,052	-	204,052
Travel	161,992	1,495	163,487
Food and supplies	87,016	548	87,564
Repairs and maintenance	68,342	-	68,342
Training	48,955	470	49,425
Rent	48,963	-	48,963
Contractors and consultants	45,500	-	45,500
Legal and professional fees	11,835	30,685	42,520
Telephone and internet	30,782	1,562	32,344
Heat and utilities	-	30,202	30,202
Liability insurance	21,024	5,333	26,357
Technology	6,459	13,161	19,620
Depreciation	-	14,025	14,025
Advertising	7,163	660	7,823
Property insurance	-	5,139	5,139
Small equipment	3,694	-	3,694
Payroll processing service	-	1,982	1,982
Postage and shipping	1,143	367	1,510
Printing	602	-	602
Conferences and meetings	-	125	125
Bank charges	-	40	40
	<u>\$ 3,009,651</u>	<u>\$ 394,962</u>	<u>\$ 3,404,613</u>
Total			

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM**STATEMENT OF FUNCTIONAL EXPENSES**
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel Costs			
Salaries and wages	\$ 1,937,545	\$ 217,230	\$ 2,154,775
Employee benefits	251,294	25,950	277,244
Payroll taxes	145,714	17,051	162,765
Program activities	344,621	-	344,621
Travel	177,019	1,694	178,713
Food and supplies	96,492	1,520	98,012
Training	41,607	203	41,810
Rent	39,833	-	39,833
Legal and professional fees	12,875	25,698	38,573
Liability insurance	23,658	7,254	30,912
Telephone and internet	28,320	1,835	30,155
Heat and utilities	-	28,567	28,567
Contractors and consultants	18,217	1,812	20,029
Repairs and maintenance	-	13,961	13,961
Technology	3,270	9,049	12,319
Depreciation	-	10,949	10,949
Advertising	8,969	726	9,695
Small equipment	6,397	-	6,397
Property insurance	-	5,648	5,648
Payroll processing service	-	2,302	2,302
Postage and shipping	818	453	1,271
Conferences and meetings	-	484	484
Printing	442	-	442
Bank charges	-	10	10
	<u>\$ 3,137,091</u>	<u>\$ 372,396</u>	<u>\$ 3,509,487</u>
Total			

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM**STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 346,313	\$ 412,694
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments	(3,963)	(18,305)
Realized gains on investments	(13,255)	(935)
Depreciation	14,025	10,949
(Increase) decrease in operating lease right-of-use asset	24,083	(22,052)
(Increase) decrease in assets:		
Grants receivable	105,303	(47,831)
Prepaid expenses	(4,938)	(4,201)
Increase (decrease) in liabilities:		
Accounts payable	53,039	(14,503)
Accrued expenses	(8,960)	(33,037)
Agency deposits	-	(11,946)
Refundable advances	62,527	47,411
Operating lease liability	<u>(24,083)</u>	<u>22,052</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>550,091</u>	<u>340,296</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of investments	59,486	41,298
Purchase of investments and certificates of deposits	(334,343)	(839,798)
Additions to property and equipment	<u>(65,687)</u>	<u>(9,949)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(340,544)</u>	<u>(808,449)</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	209,547	(468,153)
CASH AND CASH EQUIVALENTS		
BEGINNING OF YEAR	<u>644,104</u>	<u>1,112,257</u>
CASH AND CASH EQUIVALENTS		
END OF YEAR	<u>\$ 853,651</u>	<u>\$ 644,104</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Family Resource Center at Gorham (the Resource Center) is a voluntary, not-for-profit corporation incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes. The principal activity of the Resource Center is to deliver programming that works to build healthier families and stronger communities.

The programs are preventative and help to remove obstacles by providing pathways to healthy family function and early childhood development to at-risk and underserved populations in northern New Hampshire.

Evidence-based home visiting delivers parent education and support that empowers parents to build healthy family dynamics. They address issues such as substance misuse, lack of education, safe housing and employment. The Resource Center provides community based social and emotional support through workshops, support groups, and counseling to promote family success.

Basis of Accounting

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

Basis of Presentation

The financial statements of the Resource Center have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Resource Center to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Use of Estimates

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

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024****Cash and Cash Equivalents**

Cash and cash equivalents include all monies in banks and liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Certificates of Deposits

The certificates of deposits are carried at fair value. Interest is accrued and recognized in income when earned.

Grants Receivable

Grants receivable from various public and other nonprofit organizations at June 30, 2025 and 2024 were considered fully collectable. As of July 1, 2023, the Resource Center adopted FASB ASU 2016-13, *Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Resource Center adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Resource Center's financial statements and therefore no provisions for bad debts have been made in these financial statements.

Investments

Investments are accounted for according to Accounting Standards Codification (ASC) 958-320 *Not For Profit Entities – Investments – Debt and Equity Securities*. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Fair values of investments are based on quoted prices in active markets for identical investments.

Property and Equipment

Property and equipment is recorded at cost if purchased and at fair value if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets as follows:

Furniture and equipment	5 - 15 years
Leasehold improvements	20 years
Buildings	39 years

The Resource Center's policy is to capitalize all assets over \$2,500 with an expected life of one year or longer. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowance, and any gain or loss is recognized.

Refundable Advances

The Resource Center records grant/contract revenue as a refundable advance until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue.

FAMILY RESOURCE CENTER AT GORHAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Revenue Recognition

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

The Resource Center records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2025 and 2024:

Program Service Fees – Revenue from providing family support services under the State of New Hampshire’s Medicaid program. Revenue from providing family support services is recognized at the completion of providing such services.

Agency Rents – Revenue from the rental of office space is recognized over time.

Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor or time restrictions. A purpose restriction permits the Resource Center to use contributed assets as specified for a particular purpose. Net assets restricted in perpetuity are those that are required to be permanently maintained, but income from such investments may be used for specified purposes. All donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by donations, are recorded at their fair values in the period received.

Functional Allocation of Expenses

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

The expenses that are allocated include the following:

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

FAMILY RESOURCE CENTER AT GORHAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Income Taxes

The Resource Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Resource Center qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation.

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

Advertising

Advertising costs are expensed as incurred.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Fair Value of Financial Instruments

ASC Topic No. 820-10, *Fair Value Measurement*, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market based measurement, not an entity specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820-10, the Resource Center may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, ASC Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At June 30, 2025 and 2024, the Resource Center's investments were all classified as Level 1 and were based on fair value.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

Equities: Valued at the closing market price on the stock exchange where they are traded (primarily the New York Stock Exchange).

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Resource Center at year-end.

The preceding method may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Resource Center believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

2. LIQUIDITY AND AVAILABILITY

The following represents the Resource Center's financial assets as of June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 853,651	\$ 644,104
Certificates of deposit	1,559,928	1,296,762
Grants receivable	402,179	507,482
Investments	<u>287,889</u>	<u>258,980</u>
Total financial assets	<u>3,103,647</u>	<u>2,707,328</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	312,902	286,430
Amount board designated for long-term maintenance	<u>30,538</u>	<u>46,110</u>
Amounts not available within one year	<u>343,440</u>	<u>332,540</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,760,207</u>	<u>\$ 2,374,788</u>

The Resource Center's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$840,000 and \$870,000, respectfully). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposits.

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**3. INVESTMENTS**

Investments presented in the financial statements are stated at fair value. Realized gains and losses are determined on the specific identification method. Gains and losses (realized and unrealized) are reported in the statement of activities as increases or decreases to net assets without donor restrictions, except for those investments for which their use is restricted. Information on investments at June 30, 2025 and 2024 is presented as follows:

	<u>2025</u>		<u>2024</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Equities	\$ 115,356	\$ 144,776	\$ 107,251	\$ 135,540
Mutual Funds	<u>142,090</u>	<u>143,113</u>	<u>125,355</u>	<u>123,440</u>
Totals	<u>\$ 257,446</u>	<u>\$ 287,889</u>	<u>\$ 232,606</u>	<u>\$ 258,980</u>

Components of Investment Return:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 11,090	\$ 8,197
Unrealized gain	3,963	18,305
Realized gain	13,255	935
Investment fees	<u>(1,836)</u>	<u>(3,292)</u>
Total investment return	<u>\$ 26,472</u>	<u>\$ 24,145</u>

4. AGENCY DEPOSITS

During the year ended June 30, 2021, the Resource Center began serving as a fiscal agent for Small Acts North, a Northern New Hampshire not-for-profit volunteer group that supports the community by providing small acts of kindness. The fiscal agent relationship ended during the year ended June 30, 2024. There was no amount held on behalf of Small Acts North as of June 30, 2024.

5. CONCENTRATION OF CREDIT RISK - CASH

The Resource Center maintains cash balances that, at times may exceed federally insured limits. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank at June 30, 2025 and 2024. In addition to FDIC coverage, certain deposits of the Council are insured or collateralized through other means. The Resource Center has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2025 and 2024, cash balances in excess of FDIC coverage aggregated \$674,971 and \$469,037, respectively.

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**6. CONCENTRATION OF RISK**

For the years ended June 30, 2025 and 2024, approximately 58% and 38% of the total revenue was derived from Medicaid, respectively.

In order for the Resource Center to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Department of Health and Human Services, Division of Community Based Care Services, Bureau of Behavioral Health, and Bureau of Developmental Services as the provider of services for individuals with mental health illnesses and developmentally disabled individuals, for that region.

Medicaid receivables comprise approximately 40% and 19% of the total accounts receivable balances at June 30, 2025 and 2024, respectively.

7. NET ASSETS

Net assets with donor restrictions were as follows for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Purpose restrictions:		
Flooring/carpeting	\$ 6,155	\$ 6,155
Community events	15,000	15,000
Restrictions in perpetuity:		
Endowment	<u>291,747</u>	<u>265,275</u>
Total net assets with donor restrictions	<u>\$ 312,902</u>	<u>\$ 286,430</u>

Net assets without donor restrictions for the years ended June 30, 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Undesignated	\$ 2,511,747	\$ 2,176,334
Board designated	<u>30,538</u>	<u>46,110</u>
Total net assets without donor restrictions	<u>\$ 2,542,285</u>	<u>\$ 2,222,444</u>

8. NET ASSETS WITHOUT DONOR RESTRICTIONS – BOARD DESIGNATED

By vote of the Board of Directors, funds have been designated for long-term building maintenance. Net assets without donor restrictions designated by the board was \$30,538 and \$46,110 at June 30, 2025 and 2024, respectively.

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**9. ENDOWMENT FUND**

In 2007, the Resource Center established a permanent endowment fund for the organization with the intent of accumulating donations and interest earnings of one million dollars. Per the laws of the State of New Hampshire (RSA 292-B:4), 7% of the fair market value of the endowment fund, calculated on the basis of fair market value determined at least quarterly and averaged over a period of not less than three years may be appropriated for operating account expenditures. No distributions were taken during the years ended June 30, 2025 and 2024.

The Not-for-Profit Entities Topic of the FASB ASC (ASC 958-205 and subsections) intends to improve the quality of consistency of financial reporting of endowments held by not-for-profit organizations. This Topic provides guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations that are subject to an enacted version of the Uniform Prudent Management Institutional Funds Act (UPMIFA). New Hampshire has adopted UPMIFA. The Topic also requires additional financial statement disclosures on endowments and related net assets.

The Resource Center has followed an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve the principal of the fund and at the same time, provide a dependable source of support to help build healthier families and stronger communities.

In recognition of the prudence required of fiduciaries, the Resource Center only invests the fund in cash and mutual funds. The Resource Center has taken a risk adverse approach to managing the endowment fund in order to mitigate financial market risk such as interest rate, credit and overall market volatility, which could substantially impact the fair value of the endowment fund at any given time.

Fund activity for June 30, 2025 and 2024 was as follows:

	<u>Balances as of June 30, 2024</u>	<u>Activity for the Year Ended June 30, 2025</u>	<u>Balances as of June 30, 2025</u>
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	91,595	11,090	102,685
Realized gain	70,285	13,255	83,540
Transfer to unrestricted	(41,590)	-	(41,590)
Investment expense	(56,920)	(1,836)	(58,756)
Unrealized gain	<u>26,096</u>	<u>3,963</u>	<u>30,059</u>
	<u>\$ 265,275</u>	<u>\$ 26,472</u>	<u>\$ 291,747</u>

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	Balances as of <u>June 30, 2023</u>	Activity for the Year Ended <u>June 30, 2024</u>	Balances as of <u>June 30, 2024</u>
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	83,398	8,197	91,595
Realized gain	69,350	935	70,285
Transfer to unrestricted	(41,590)	-	(41,590)
Investment expense	(53,628)	(3,292)	(56,920)
Unrealized gain	<u>7,791</u>	<u>18,305</u>	<u>26,096</u>
	<u>\$ 241,130</u>	<u>\$ 24,145</u>	<u>\$ 265,275</u>

10. OPERATING LEASES

The Resource Center leases its current facility from the Town of Gorham. In lieu of rent, the Resource Center is responsible for the cost of repairs and maintenance, insurance, utilities and rubbish removal. The lease term is from May 1, 2021 until April 30, 2026.

The Resource Center in turn sublets space in the facility to other nonprofit and community agencies at an average rate of approximately \$17 per square foot. All participating organizations must provide services to a client base that is at least 66% low and moderate income.

During the year ended June 2021, the Resource Center entered into a lease agreement for office space in Littleton, New Hampshire. The terms of the lease call for monthly payments of \$1,000 through October 31, 2025. Rent expense under this agreement aggregated \$12,000 for the years ended June 30, 2025 and 2024.

During March of 2023, the Resource Center entered into a lease agreement for two copiers in Gorham, New Hampshire. The terms of the lease agreement calls for monthly payments of \$130 through March 9, 2028. Rent expense under this agreement aggregated \$1,560 for the years ended June 30, 2025 and 2024.

During April of 2024, the Resource Center entered into a lease agreement for office space in Lancaster, NH. The terms of the lease call for monthly payments of \$1,000, with rent increasing annually by \$100 per month. The initial term of the lease is for four years beginning on May 1, 2024, through April 30, 2027. Rent expense under this agreement aggregated \$12,000 and \$2,000 for the years ended June 30, 2025 and 2024.

The right-of-use asset and related operating lease liability for the above leases amounted to \$32,236 and \$56,319 for the years ended June 30, 2025 and 2024, respectively. The weighted average lease term was 1.75 and 2.63 years for the years ended June 30, 2025 and 2024, respectively. The weighted average discount rate was 1.13% and 1.24% for the years ended June 30, 2025 and 2024, respectively.

Total lease expense under these agreements totaled \$25,560 and \$15,560 for the years ended June 30, 2025 and 2024, respectively.

FAMILY RESOURCE CENTER AT GORHAM**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Minimum future lease payments required under the operating lease agreements in effect at June 30, 2025 were as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
2026	18,960
2027	13,560
2028	<u>1,040</u>
Total undiscounted lease liability	33,560
Less imputed interest	(1,324)
Total lease liability	<u>\$ 33,560</u>

11. IN-KIND CONTRIBUTIONS

The Resource Center received the following in-kind contributions during the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Donated clothing, toys, and household supplies	<u>\$ 88,808</u>	<u>\$ 95,172</u>

The Resource Center's policy related to in-kind contributions is to utilize the assets given to carry out the mission of the Resource Center. If an asset is provided that does not allow the Resource Center to utilize it in its normal course of business, the asset will be sold at its fair value as determined by appraisal or specialist depending on the type of asset.

Donated supplies for the years ended June 30, 2025 and 2024 were considered contributions without donor restrictions and were recorded as food and supplies expense on the accompanying statements of functional expenses.

12. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through January 8, 2026, the date the June 30, 2025 financial statements were available for issuance.

FAMILY RESOURCE CENTER AT GORHAM**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL ALN</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services,			
Division of Children, Youth and Families			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2301NHCWSS	\$ 4,984
Promoting Safe and Stable Families	93.556	2301FPSS	34,890
Social Services Block Grant	93.667	2301NHSOSR	54,826
Temporary Assistance for Needy Families	93.558	2301NHTANF	398,737
Maternal & Child Health Services Block Grant for States	93.994	HRSA B04MC45230	4,984
Maternal, Infant and Early Childhood Home Visiting Program	93.870	05-95-90-902010-5896	443,888
ARPA - Maternal, Infant and Early Childhood Home Visiting Program	93.870	05-95-90-902010-2451	<u>53,443</u>
		TOTAL 93.870	<u>497,331</u>
Total U.S. Department of Health and Human Services			<u>\$ 995,752</u>
Total expenditures of federal awards			<u>\$ 995,752</u>

FAMILY RESOURCE CENTER AT GORHAM

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE A BASIS OF PRESENTATION

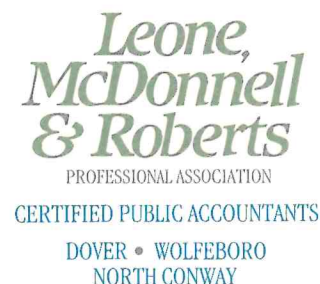
The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Family Resource Center at Gorham under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Family Resource Center at Gorham, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Resource Center.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, where in certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C INDIRECT COST RATE

Family Resource Center at Gorham has elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.



**INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Family Resource Center at Gorham

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 8, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Resource Center at Gorham's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Resource Center at Gorham's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Resource Center at Gorham's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

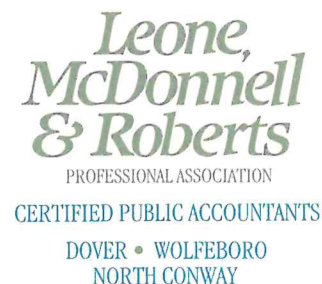
As part of obtaining reasonable assurance about whether Family Resource Center at Gorham's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leone, McDonnell & Roberts
Professional Association

North Conway, New Hampshire
January 8, 2026



**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Family Resource Center at Gorham

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Family Resource Center at Gorham's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Family Resource Center at Gorham's major federal programs for the year ended June 30, 2025. Family Resource Center at Gorham's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Resource Center at Gorham complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Family Resource Center at Gorham and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Family Resource Center at Gorham's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Family Resource Center at Gorham's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Family Resource Center at Gorham's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Family Resource Center at Gorham's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Family Resource Center at Gorham's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Family Resource Center at Gorham's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Family Resource Center at Gorham's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leene, McDannell & Roberts
Professional Association

North Conway, New Hampshire
January 8, 2026

FAMILY RESOURCE CENTER AT GORHAM

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Family Resource Center at Gorham were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Family Resource Center at Gorham, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Family Resource Center at Gorham expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
7. The program tested as a major program was: U.S. Department of Health and Human Services, Temporary Assistance for Needy Families (TANF), ALN – 93.558.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Family Resource Center at Gorham Family Resource Center at Gorham was determined to not be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Shannon Bartlett

Education

- **University of Phoenix** – Bachelor of Science in Human Services Management, Completed in 2012
- **Hawaii Pacific University** – Psychology
- **Becker College** – Psychology

Employment History

- **The Family Resource Center** **September 2025 – Current**
Director of Reunification and Recovery
Promote the overall values and success of the Family Resource Center. Oversee day-to-day operations, assist with budget development and management, supervise and mentor staff to ensure high-quality, appropriate, and culturally sensitive support to individuals and families. Develop and implement program procedures, ensure compliance with state and grant requirements. Represent the Family Resource Center at community and state meetings and events. Maintain confidentiality and privacy.
- **State of NH – Division of Children, Youth and Families** **April 2019 – September 2025**
Child Protective Service Worker IV
Working with families to reach the goal of reunification with their children. Identify and document progress and/or needs of a family, work in conjunction with service providers to offer support to parents with identified needs. Assess immediate safety concerns, concurrent planning to ensure permanency for children and identify future needs of families. Comply with State and federal guidelines. Conduct monthly meetings with parents, service providers, outside agencies, children, and foster homes to ensure all services are coordinated, and troubleshoot barriers. Locating and maintaining pre-adoptive foster homes for concurrent planning of children who are eligible for adoption. Gather and organize information over each reporting period and submit it to the court, attend court hearings throughout the life of the case. Encourage and celebrate individuals as they accomplish tasks.
- **State of NH – Division of Client Services** **August 2014 – May 2019**
Administrative Supervisor – Littleton District Office

Supervise employees to ensure continued success of the division's objectives, goals, and procedures. Evaluate, implement and train program policies and procedures. Ensure accurate and timely benefit issuance. Maintain daily and monthly reports for the district office. Oversee statewide Spenddowns, Sanctions and LIS applications and reports. Complete supervision on a bi-monthly basis. Recommend personnel actions for employees, including hiring, promotion, disciplinary, and performance evaluations. Overseeing office work is kept within timeframes, and clients are served in a professional, timely and accurate manner. Communicate regularly with clients and outside agencies.

- **State of NH – Bureau of Family Assistance
Family Service Specialist II**

June 2005 – August 2014

Determine eligibility for multiple state programs, applying federal and state policies. Maintain contact with clients as necessary to ensure information is updated correctly. Maintain contact with outside agencies to ensure correct determination of benefits. I am responsible for case reviews on a monthly basis, as assigned by the supervisor. Utilize different programs to gather information such as, NECSES, Edge, and SAVE. Act as supervisor if needed in the event where either supervisor is unavailable. Help train new employees on an as needed basis. Fill in at other offices to help when needed, acting as a generalist, completing face-to-face interviews.

- **State of NH – Tobey School
Youth Counselor II**

September 2001 – May 2005

Monitor the daily living of residentially placed students. Complete daily, weekly, and monthly reports to monitor the progression of personal behavior while in the dorm and in public settings. Compose court reports for individuals being evaluated for different placements or return to home living situations. Co-facilitator of individual and family-based therapy sessions. Facilitator of personal care sessions. Monitor safety of children within the dorm who are posing threats to themselves or others. Physically restrain residents when needed. Help build skills to adapt back into society.

Skills and Qualifications

- Strong interpersonal skills
- 20 years' experience working with diverse populations
- Comfortable working in a fast-paced and high stress environment
- Strong organization and multi-tasking skills
- Compassionate and dedicated

Kim N. Mulligan

[173 Norway Street] | [Berlin, NH 03570] | [603-915-3783] | [mommymulligan22@gmail.com]

Objective

Honest and hardworking individual. I want the experience to share my personal experiences and develop a successful career within the agency. I'm a team player who has the potential to bring two units in becoming one working team. I support key objectives and strives for the best possible outcome for everyone.

Education

Southern Maine Community College, South Portland, ME

- 1.5 years
- Criminal Justice year 1, Human services year 2 (1 Semester)

Gorham Middle Hight School, Gorham, NH 03581

- 4 years 2002-2006
- Diploma/Graduate the class of 2006.

Experience

[Jan 2023] – [Present]

[Program Manager] | [The Family Resource Center] | [Gorham, NH 03581]

Oversees daily management of the program, including but not limited to: ▪ Budgets, data, operations, systems, & quality assurance. Monthly State Reporting required by the state. Assist & monitor the billing processes for Medicaid Billing & CRSW Billing. Assure all contract requirements are met, including defined service activities, target population numbers, and designated client assessments. Coordinate training with the FRC Training Manager/FRC Quality Assurance Manager. Hiring new staff

[May 2021] – [Jan 2023]

[CBVS Supervisor] | [The Family Resource Center] | [Gorham, NH 03581]

The Supervisor will oversee the programs and staff assigned to them. • This position will assist with writing and managing all grants associated with the various programs as well as outcome reporting and budgets. • The Supervisor will attend community and agency meetings on a regular basis. Candidate must have strong, effective, communication skills, both written and oral, have excellent judgment, and be detail oriented. • Weekly reflective supervision (1.5 hours each) of all staff. • Administrative supervision (collecting / reviewing time sheets, mileage, etc) of all staff you supervise • Communicating effectively, verbally and in writing, to promote family support programs in both northern Grafton and Coos County. • Assisting in fundraising efforts and other revenue streams to support the sustainability of funds for family support programs.

[July 2013] – [May 2021]

[Residential Supervisor] | [Easterseals, NH] | [Lancaster, NH 03584]

Provide daily and weekly communication updates to all clinical staff. Supervise a team of 4-8 direct care staff who are working either in 1:1 or 3:1 ratio. Ensure staff attend all training courses that are required. Work with the program manager on scheduling to ensure proper staff to child ratios are followed that are set by state regulations. Provide a teaching atmosphere in the milieu focusing on peer interactions and life skills. Monitor health and nutritional needs for all residents Reporting to the nurse of all concerns. Provide services to individuals with varied behavior issues, which may include physical aggression, verbal assault, inappropriate sexual comments, gestures and/or acts.

Awards & Acknowledgements

- Nurturing Parenting Program Certificate March 2023
- Motivational Interviewing Coach
- Solutions Based Casework Consult Coach
- Recover Coach Academy Course Completed
- Nominee and Recipient of The President's Award at Easterseals, 2020.
- Piccolo Trained
- RIO's Training for Reflective Supervisions.

References

[Redacted Reference 1]
[Redacted Reference 2]

Brittany Walker



Work Experience

Community Based Voluntary Services Supervisor

Family Support Center Gorham-Gorham, NH

January 2021 to Present

- Work with families who are high risk and need extra support, whether it be resources, parenting skills, working on habits like keeping their house clean,
- Come up with a family goals and individual goals with each family, then help family make and implement an action plan to help these families work towards reaching their goals within 6 months of the referral.
- Good verbal and written communication skills
- Keep notes after each visit and contact logs
- Help staff navigate difficult situations with clients
- Train new hires
- Ensure staff are able to effectively use Solution Based Casework and Motivational Interviewing

Education Outreach Advocate

Support Center at Burch House- Tri County Cap-Littleton, NH

February 2020 to September 2020

I answer crisis calls, help victims of domestic and sexual abuse. Increase the awareness of Domestic and Sexual Violence. Work directly with clients and keep confidentiality. Advocate for policy and procedure reform in various systems.

Housing Advocate:

Help clients find affordable housing

Remain in contact with clients after gaining housing and help them maintain housing

Substitute Teacher

White mountains regional school district-Whitefield, NH

September 2016 to February 2020

I substitute for grades K through 8. I also sub as the janitor. I work hard and am a team player.

Flagger/Traffic Control/Trainer

ADA Traffic Control-Colchester, VT

2019 to May 2019

- Trained new employees
- Kept Traffic flowing in a safe and effective manner
- Being observant of the surroundings at all time to insure of the safe movement of oncoming traffic.
- Two way radio contact with co-workers to facilitate traffic movement.
- Utilized communication with other employees to ensure they were in proper position.

Order Processor/Customer Service

Littleton Coin Company-Littleton, NH

August 2013 to March 2015

- process orders
- answer phones
- help customers with questions and place their orders.

Housekeeper

Omni Mount Washington Resort-Bretton Woods, NH

June 2011 to August 2013

Clean rooms, help guests with questions or requests. Maintain professional at all times, keep work area tidy

Front Desk Agent

Cabot Inn & Suites-Lancaster, NH

May 2009 to June 2011

Check guests in and out
make reservations
handle cash
conduct interviews
handle all employee paperwork
scheduling
time cards

Education

High school or equivalent

Groveton High School-Groveton, NH

August 2004 to June 2008

Skills

- Custodial Experience
- Public Relations
- Housekeeping (2 years)
- Interviewing
- Management (2 years)
- Military Experience
- Customer Service (6 years)
- Event Coordination (2 years)
- Phones (2 years)

Military Service

Branch: Army

Service Country: United States

Rank: Specialist

May 2007 to May 2009

Certifications and Licenses

driver's license

Additional Information

I have taken multiple courses through NAMI NH for Mental Health, a couple being Support Group Facilitator and Parents Meeting the Challenge. I have taken the Advocacy Training through the Parent Information Center twice and can help parent's navigate through the IEP process/special education system.

Victoria Kennett



Authorized to work in the US for any employer

Work Experience

Rapid Response Team

The Mental Health Center - Northern Human Services-Colebrook, NH

March 2023 to Present

Help people in a mental crisis that might be experiencing suicidal thoughts or intention.

Family Support Specialist

The Family Resource Center-Gorham, NH

June 2021 to Present

- Assist families with DCYF involvement, but intervene before serious measures are taken
- Work with families and their immediate needs
- Help create reachable goals for the families to better their lives
- Provide resources and classes needed
- Knowledgeable on helping with suicide prevention, substance abuse, mental health and past trauma

Assistant Store Manager

Family Dollar-Colebrook, NH

July 2019 to June 2021

- Greets and assists customers in a positive, approachable manner. Answers questions and resolves customer inquiries and concerns.
- Maintains a presence in the store by providing excellent customer service.
- Ensures a clean, well-stocked store for customers.
- At the direction of the Store Manager, supervises, trains, and develops Store Team Members on Family Dollar operating practices and procedures.
- Assists in unloading all merchandise from delivery truck, organizes merchandise, and transfers merchandise from stockroom to store.
- Assists Store Manager in ordering merchandise and record keeping including payroll, scheduling and cash register deposits and receipts.
- Supports Store Manager in loss prevention efforts.
- Assumes certain management responsibilities in absence of Store Manager.

Marker and sorter

ETHAN ALLEN INC-Beecher Falls, VT

October 2017 to July 2019

I work with lumber in an Ethan Allen factory. I work with large machinery and saws.

Receptionist

Upper Connecticut Valley Hospital

June 2015 to August 2017

- Phone Skills
- Customer Service
- Computer Skills (worked in 4 computer systems)
- Keep and making schedules
- Scheduling Appointments
- Working with other facilities

Maintenance

Family Dollar

April 2015 to April 2015

Temporary position

- Moving heavy objects
- Renovating
- Handling stressful situations

Cashier

Currier's Market

August 2014 to April 2015

- Management skills
 - Manager duties
- (see below employment for skills, same position)

Caretaker

Lamoille County Mental Health Services

January 2015 to March 2015

CPI certified

- Watched a non-verbal 13-year-old boy with autism
- Picked out daily clothing
- Made daily meals
- Learned his body language and his signs of distress
- Know how to handle dangerous/unwanted situations

Cashier

C&C Super Market

May 2013 to January 2015

- Dealing with diverse population
- Manners
- Patience
- Computer skills
- Tech skills
- Handle money

Volunteer, Penguin Plunge

LCS Rugby club

2013 to 2015

2012-2013); Was going to do the Explorers Program with the Newport City Police but there wasn't enough interest; taking online classes.

Babysitting

July 2011 to March 2012

- Patience
- Child care

Activities

Education

Criminal Justice (High school diploma or GED)

Community College of Vermont

2015

Lyndon State College

2013 to 2014

Skills

- Teamwork
- Loss Prevention
- Store Management Experience
- RECEPTIONIST
- Management
- Phone communication
- Time management
- EXCEL
- Professional email communication
- PHONE SKILLS
- CRSW
- MULTILINE
- First aid
- Microsoft Word
- Merchandising
- CUSTOMER SERVICE
- Office experience

Languages

- English

Certifications and Licenses

CRSW

January 2027

CPR Certification

Additional Information

Skills

- Synthesize facts, concepts, and principles
- Customer service
- Phone Skills
- Set priorities
- Make and keep a schedule
- Identify and communicate value judgments effectively
- Describe objects or events with a minimum of factual errors
- Take risks
- Knowledge with computers and software

-Word

-PowerPoint

-Excel

Kasha Ramirez



Reliable candidate ready to take on challenges using problem-solving and task prioritization skills to help individuals succeed. I am good at troubleshooting problems along with building successful solutions. I am an excellent verbal and written communicator with a strong background cultivating positive relationships and exceeding goals.

Willing to relocate: Anywhere

Work Experience

Waitress

Li Wah Chinese Restaurant - Colebrook, NH

September 2023 to Present

Responsibilities include greeting customers, taking orders, delivering their food to their tables, cleaning the dining room, and bathrooms, ensuring all products are filled while maintaining a positive and upbeat attitude.

Cashier

Lamberts Produce Land - Colebrook, NH

May 2023 to September 2023

Responsibilities included greeting customers and tending to their needs. Maintaining cleanliness and organization surrounding

Welfare Officer

Town of Stratford - Stratford, NH

July 2021 to January 2023

As the Welfare Officer I am responsible for determining if applicants are eligible to receive assistance from the Town of Stratford. I also completed the appropriate training that is necessary for this position. All applicants must complete the town's Welfare Packet with all required documents and return it to myself. If an applicant is not eligible for help in our town for any reason, I work with local agencies to ensure that applicants receive any help they may be eligible for.

Assistant Town Clerk/Tax Collector

Town of Stratford - Stratford, NH

July 2020 to July 2022

Responsibilities included: Filing all weekly reports, collecting tax payments from residents, completing DMV transactions, answering phones and responding to emails, if necessary.

File Culler

New Hampshire Public Defender Program - Concord, NH

June 2016 to July 2016

This was a temporary position that included sorting files that would ultimately be kept or destroyed for each Public Defenders office in New Hampshire. Traveling to location of office was required

VOLUNTEER Appointed Special Advocate)

C.A.S.A (Court - Colebrook, NH

February 2012 to February 2014

- Obtain firsthand a clear understanding of the needs and situation of the child by reviewing all relevant documents
- Identify and advocate for the best interest of the child
- Appear at all hearings to advocate for the child's best interests and provide testimony when necessary

Education

Bachelor's in Human Services and Advocacy

Southern New Hampshire University - Manchester, NH

April 2021 to August 2023

Certificate in Paralegal Studies

United States Career Institute - Fort Collins, CO

September 2011 to June 2013

Associate of Science in Paralegal Studies

Brookline College - Phoenix, AZ

February 2012 to May 2013

Skills

- Briefing Contracts
- MS Office Office management
- ABILITIES
- Analysis Written and Verbal Communication
- Citing Legal Authority Internet Research
- Teamwork Goal oriented
- Categorizing Legal memorandums
- 60+ wpm Client Relations
- EFiling Spreadsheets
- Effective Communication Career Driven
- Transcription
- Human Resources
- Mentoring
- Computer skills
- Analysis skills
- Research

- Microsoft Powerpoint
- Microsoft Word
- Microsoft Excel
- Social media management
- Microsoft Publisher
- Leadership
- Communication skills
- Mental health counseling
- Writing skills
- Cultural diversity counseling

Certifications and Licenses

Paralegal Certificate

Jennifer Convery

EDUCATION

FRAMINGHAM STATE UNIVERSITY

FRAMINGHAM, MA

Bachelors of Science

May 1992

Major: Early Childhood Education

Minor: psychology

Student Teaching: 3rd grade, Stapleton Elementary School

TEACHING AND LEADERSHIP EXPERIENCE

FAMILY RESOURCE CENTER- FAMILY SUPPORT SPECIALIST

BERLIN, N.H.

JANUARY 2025-PRESENT

BERLIN PUBLIC SCHOOLS-LONG TERM SUBSTITUTE FAMILY CONSUMER SCIENCE

BERLIN, N.H.

OCTOBER 2023- JUNE 2024

GORHAM PUBLIC SCHOOLS- LONG TERM SUBSTITUTE ART TEACHER/PARAPROFESSIONAL

GORHAM, N.H.

SEPTEMBER 2020-JUNE 2023

FRAMINGHAM ADULT ESL PLUS

FRAMINGHAM, MA

ESL/Literacy Instructor and Curriculum Developer

2015-2018

- Created and taught basic literacy, phonics grammar, cultural and conversational English lessons for varying levels of English proficiencies, using pedagogical best practices including small group instruction, differentiation, interactive language games, total physical response activities
- Developed and implemented formative and summative assessment tools to provide responsive student feedback and inform curriculum modifications.
- Participated in professional development trainings focused on using technology in the classroom

ASCENTRIA CARE ALLIANCE

WORCESTER, MA

English as a Second Language Instructor and Curriculum Developer

2011-2015

- Adapted teaching methods and instructional materials to meet the varying needs, abilities, and interests of recent arrivals with special focus on refugee populations from a variety of countries.
- Conducted classes, workshops, and demonstrations to teach principles, techniques and methods in subjects including basic English language skills, literacy, life skills and workforce entry skills.
- Created lesson plans appropriate to the skill level of students while addressing the need for trauma informed support while maintaining compliance with the curricula of the Department of Education
- Maintained multiple databases for case records; spearheaded the supervision of case notes including academic and guidance counseling activity records.

WORCESTER STATE UNIVERSITY

WORCESTER, MA

English as a Second Language Instructor and Curriculum Developer

2009-2010

- Led students to higher levels of conversational and professional English proficiency through a series of courses in reading/writing, listening/speaking, grammar, professional writing and editing, integration skills and pronunciation
- Designed curriculum for introductory and intermediate courses and collaborated with advanced level

instructors to create mixed-level projects for integrated learning.

JEWISH VOCATIONAL SERVICE
Workplace English as a Second Language Teacher

BOSTON, MA
Feb. 2007- Aug. 2007

- Developed and implemented lesson plans to improve workplace language skills for students based on their positions in the company and integrating language need identified by the employer and employee.
- Collaborated with the Jewish Vocational Service business team to align instruction with workplace needs assessments.

FRAMINGHAM ADULT ESL PLUS
English as a Second Language/Pre-GED/Adult Basic Education Teacher

FRAMINGHAM, MA
1998-2009

- Created and taught vocabulary, grammar, cultural and conversational English lessons for students of varying levels of English proficiencies, using pedagogical best practices including small group instruction, differentiation and language games.
- Administered multiple formative and summative assessments to provide data-driven instruction to meet student needs.
- Developed beginner-level adult education curriculum materials to teach phonics, literature, and math.

OXFORD ACADEMY
Classroom Teacher

NORTHBOROUGH, MA
1993-1996

- Taught and collaborated with co-teacher in multi-level K/1 and 2/3 classes for gifted students.
- Designed lesson plans, daily objectives, and holistic assessments to meet the intellectual, developmental, and social needs of students.
- Maintained clear and effective communications with parents

CHILDCARE AND TUTORING EXPERIENCE

NANNY

HOPKINTON, MA
2009-2010

- Cared for year-old twins, provided household support and transportation on a full time basis. Activities included local outings, art projects, fine and gross motor play and pretend imaginative games.

PRIVATE ENGLISH TUTOR

FRAMINGHAM, MA
XXXX-XXXX

- Provided individualized English lessons for students at a variety of levels. Created lessons specific to each student's needs and abilities.

SKILLS AND INTERESTS

- Creative writing and painting. Hiking and Dance Aerobics.

Kailee Guevin



Professional Summary

I am a driven Family Support Specialist with over 5 years of experience in providing strength-based, family-centered interventions to enhance parent-child relationships and improve family support systems. Skilled in crisis intervention, case management, and developing individualized plans for families. Proven ability to maintain client confidentiality and collaborate with community resources to ensure comprehensive support. Committed to ongoing professional development and delivering high-quality services in the human services sector.

Authorized to work in the US for any employer

Work Experience

Family Support Worker

The Family Resource Center-Littleton, NH

January 2026 to Present

- Provide community-based case management and family support services to families with children to strengthen family stability and prevent child welfare involvement.
- Collaborate with families to identify goals, develop individualized action plans, and track progress toward family stability and safety goals.
- Conduct home visits and meetings to assess family needs, providing parenting support, and build rapport with caregivers and youth.
- Utilize strength-based and motivational interviewing approaches to empower families to identify solutions and build resilience.
- Connect families to community resources such as housing assistance, food programs, mental health services, financial supports, and educational resources.
- Provide parent education and skill-building related to child development and family functioning.
- Collaborate with community providers, schools, and social service agencies to coordinate care and ensure families received appropriate services.
- Assisted families in accessing concrete supports and navigating local systems to meet immediate and long-term needs.
- Document client interactions, action plans, and progress notes while maintaining confidentiality and ethical standards.
- Support families in building stronger support networks and sustainable coping strategies to promote long-term wellbeing and independence.

Student Assistance Program Coordinator

North Country Charter Academy-Littleton, NH

September 2025 to January 2026

- Coordinated and implemented comprehensive student assistance programs to support academic success, emotional wellness, and substance use prevention.
- Collaborated with school administrators, teachers, and counselors to identify at-risk students and develop appropriate intervention plans.

- Conducted student screenings, needs assessments, and referrals to counseling, behavioral health, or community support services.
- Facilitated individual and group sessions promoting coping skills, decision-making, and positive behavior strategies.
- Delivered classroom presentations and prevention education on topics such as substance use, mental health, and peer pressure.
- Maintained accurate and confidential records in compliance with FERPA and state regulations.
- Served as liaison between the school, families, and community agencies to ensure coordinated care and wraparound services.
- Collected and analyzed program data to monitor student progress and evaluate intervention effectiveness.
- Provided crisis intervention and immediate support for students experiencing personal, behavioral, or family-related challenges.
- Trained school staff on early identification of student behavioral and emotional concerns.
- Promoted a safe and inclusive school environment by fostering trust, empathy, and collaboration among students and staff.
- Developed and distributed educational materials and resources to enhance awareness of prevention and wellness initiatives.

Raising Strong Families Care Coordinator

The Family Resource Center-Littleton, NH

April 2025 to September 2025

- Conducted initial assessments and ongoing evaluations of clients' status, identifying areas for intervention and improvement.
- Facilitated communication and information flow between team members, promoting a collaborative and patient-centered approach to care.
- Collaborated with social service providers, including physicians and social workers, to develop and implement comprehensive care plans tailored to the specific needs of each family.
- Advocated for clients within the social service system, ensuring that they received timely and appropriate to treatments and interventions.
- Managed and maintained accurate and up-to-date client records, documenting care plans, progress notes, and any changes in status.
- Provided education and support to clients and their families, empowering them to actively participate in the management of their needs.
- Assessed and addressed social determinants of health, connecting clients with community resources, support groups, and social services as needed.
- Facilitated interdisciplinary team meetings to discuss and review complex cases, ensuring a holistic and coordinated approach to care.
- Implemented and monitored care interventions, tracking outcomes and adjusting care plans as needed to achieve optimal results.
- Managed crisis situations and emergencies, coordinating appropriate responses and interventions to ensure the safety and well-being of clients.
- Advocated for the rights of clients, ensuring they received fair and equitable treatment within the social service system.
- Developed and maintained positive relationships with community agencies, healthcare organizations, and other stakeholders to enhance the network of available resources.

Community Collaborations Specialist

The Family Resource Center-Littleton, NH

June 2024 to September 2025

- Connected families with appropriate community resources by maintaining strong relationships with schools, healthcare providers, law enforcement, and social service agencies.
- The Community Collaboration Specialist (CCS) will conduct community outreach while building and sustaining relationships with community partners, particularly relationships with unserved or underserved communities.
- At times, the CCS will be responsible for completing the validated Family Resilience and Opportunities for Growth (FROG) Scale with families to identify family strengths and areas to address at the start of services with parents.
- The CCS will be asked to do frequent outreach in surrounding catchment areas and meet with community providers serving several catchment areas, while acting as a liaison between the referral source and multiple contracted agencies as a dedicated resource and referral connector for families.
- The CCS may be assigned to meet with all referred or enrolled families to begin connecting them with needed resources from the onset or provide as-needed support to FSS working with families ongoing.
- Submit required data as needed.
- Participate in all required training as an opportunity for professional growth. Represent the Family Resource Center in various settings as a good ambassador, effectively communicating relevant information to appropriate parties.
- Coordinated collaborative case management with partner agencies to ensure holistic and seamless service delivery.
- Organized and participated in community events, outreach programs, and family engagement activities to strengthen support networks.
- Delivered presentations to community groups and stakeholders to raise awareness about available programs and services.
- Facilitated warm handoffs and referrals between service providers, ensuring follow-through and client satisfaction.
- Assisted with collecting feedback from families and partners to inform program improvements and identify service gaps.
- Maintained accurate records of collaborative efforts and family interactions in compliance with organizational and funding requirements.

Family Support Specialist / Family Resource Specialist

The Family Resource Center-Littleton, NH

April 2021 to September 2024

- The Family Support Specialist is responsible to provide routine home visiting, primarily occurring within the family's home; each home visit should last for at least one hour
- Develop a trusting relationship with families by providing strength based family-centered interventions that assist in enhancing the parent-child relationship, build upon parenting skills and improve the family support system.
- Assist families in establishing goals and a plan for accomplishing those goals.
- Complete routine screenings and provide referrals as needed to support family needs.
- Provide resources to participants on an as needed basis.
- Coordinate and complete HFA intakes with a Family Resilience Opportunity for Growth Scale (FROG) on an as needed basis.
- Use evidence based curriculum and practices to assess effectiveness with the target population.
- Complete documentation and weekly notes for each family served; notes must be completed by end of week.
- Maintain client confidentiality
- Maintain an up-to-date calendar of appointments.
- Participate in any and all required trainings for ongoing professional development
- Attend staff meetings as scheduled.
- Attend weekly reflective supervision with supervisor.
- Adhere to Family Resource Center policies and procedures as set by the Board of Directors.

Private Caregiver

Bethlehem, NH

March 2023 to September 2023

- Provided compassionate and personalized care to an elderly client, ensuring his safety, comfort, and well-being.
- Assisted with daily activities such as bathing, dressing, grooming, and medication management.
- Created a warm and supportive environment for client by engaging in meaningful conversations and activities.
- Managed household tasks including meal preparation, light housekeeping, and laundry.
- Accompanied client on outings such as doctor's appointments or social events.
- Maintained accurate records of client care activities including daily progress notes and medication logs.
- Collaborated with family members to develop personalized care plans based on individual needs and preferences.
- Provided emotional support during difficult times while respecting the privacy of clients' personal lives.
- Ensured a safe living environment by identifying potential hazards and implementing appropriate preventive measures.
- Supported end-of-life care by providing comfort measures and emotional support.
- Managed challenging behaviors associated with dementia or Alzheimer's disease through patience and understanding.
- Promoted mental stimulation through engaging activities like puzzles or memory games.
- Responded quickly in emergency situations such as falls or accidents by administering first aid/CPR if necessary.

Crisis Intervention Advocate

Coos County Family Health Services-Coos County, NH

January 2020 to April 2021

- Provided trauma-informed crisis intervention, emotional support, and safety planning for survivors of domestic violence.
- Assisted clients in understanding their legal rights and navigating protective orders, court hearings, and other legal processes.
- Connected individuals and families with community resources, including shelter, counseling, financial assistance, and support groups.
- Conducted risk assessments to identify immediate safety needs and long-term support strategies.
- Maintained strict confidentiality while adhering to agency policies and state/federal regulations.
- Collaborated with law enforcement, legal professionals, healthcare providers, and social service agencies to coordinate services.
- Delivered education and advocacy in the community to raise awareness of domestic violence and prevention strategies.
- Documented all client interactions and services provided in compliance with grant and agency reporting requirements.
- Provided on-call crisis response through 24/7 hotline and in-person support at hospitals, police stations, and courts.
- I currently volunteer my hours for the Response Crisis Hotline outside of the normal on call hours that are covered by employed advocates.

Respite Care Provider

Kelly Bona (private)-Littleton, NH

March 2017 to April 2021

I provided day and weekend respite for a 59- year- old developmentally disabled women. This was provided in the space of my own home.

I provided one on one care with my client that includes a variety of things such as driving and running errands. A respite caregivers help with tasks like taking the patient to a doctor's appointment, picking up

prescriptions or grocery shopping. In addition, I also assist with meal preparation and light housekeeping duties, when the family goes on vacations.

"Respite care is an essential part of the overall support that families may need to keep their family member with a disability at home. The word "respite" means to take a break from the daily challenges of caring for a child or a parent with special needs. It can be planned for a few hours or for as long as a weekend."

Residential Aide

The Morrison Nursing Home-Whitefield, NH

January 2018 to July 2020

- Assisting residents with daily personal routines, including bathing, dressing, grooming, eating, and using the bathroom.
- Providing companionship to residents and establishing a trusting relationship with them.
- Ensuring that residents are taking their prescribed medication.
- Reporting any concerns or medical issues.
- Ensuring that the residents' living quarters are safe and well-organized.
- Keeping records of resident activity, behavior, and moods.
- Performing any reasonable requests that residents ask for.
- Collaborating with management and coworkers to ensure residents receive the best quality of life possible.

Management Assistant/ Keyholder

Olympia Sports-Littleton, NH

March 2011 to August 2018

- Attracts potential customers by answering product and service questions; suggesting information about other products and services.
- Maintains customer records by updating account information.
- Resolves product or service problems by clarifying the customer's complaint; determining the cause of the problem; selecting and explaining the best solution to solve the problem; expediting correction or adjustment; following up to ensure resolution.
- Recommends potential products or services to management by collecting customer information and analyzing customer needs.
- Contributes to team effort by accomplishing cleaning and product promotion as required.
- Clean and tidy the store for closing.
- Audit tills, prepare cash and deposit the required daily amounts.

Education

Human Services W/ Focus of Child & Families (Bachelor of Arts)

Southern New Hampshire University-NH

March 2024 to Present

Concluded to complete this degree in April 2026.

Human Services (Associate)

White Mountains Community College-Berlin, NH

August 2018 to June 2020

Medical office (Medical Office Management)

White Mountains Community College-Littleton, NH

August 2011 to June 2015

Medical office (Billing Certificate)

White Mountains Community College-Littleton, NH

August 2011 to June 2013

Bachelor's degree in social work

Skills

Microsoft Office

Organizational skills

Communication skills

Social work

Certifications and Licenses

Medical Billing Certificate

Present

Driver's License

LEAH J. LACROIX

Education

University of New Hampshire

Bachelor of Arts: Psychology, December 2008

Bachelor of Arts: Justice Studies, December 2008

Work Experience

Quality Assurance Manager, October 2022-Present

Family Resource Center, Gorham, NH

Evaluate program procedures and processes to ensure program efficacy. Analyze data, create reports and communicate feedback. Document identified discrepancies and process improvement goals. Ensure programs develop and implement a comprehensive quality assurance plan for reviewing and documenting the quality of all aspects of site implementation (initial engagement, home-visiting, supervision and management etc.) and implement follow-up mechanisms to address identified areas of improvement.

Coordinate quarterly program file reviews.

Family Support Specialist, September 2017-Present

Family Resource Center, Gorham, NH

Provide supervised visitation, support and education to parents in the process of reunifying with their child placed in foster care. Develop support plans to address family needs including parenting skills, child development, and service referrals. Accommodate family needs by utilizing a creative and flexible approach. Use active and reflective listening skills. Maintain confidentiality and appropriate documentation.

Respite Provider, October 2015-May 2018

Provide relief for home care provider.

Home Care Provider, May 2012-October 2015

Contracted with Northern Human Services, Berlin, NH

Welcomed an individual with disabilities to reside in personal residence. Provided supports in all aspects of daily living, including personal care and medication administration. Attended training specific to individual's medical needs to provide informed care catered to the specific needs of the individual. Completed a minimum of 10 hours of training per year. Advocated for individual's wants and needs with a focus on human rights. Transferred individual utilizing a barrier free Hoyer lift. Maintained all medical documentation. Assisted individual in meeting goals and documented monthly progress notes.

Residential Program Manager, June 2011-May 2012

Easter Seals, Lancaster, NH

Managed operation of therapeutic residential placement for adolescent boys. Arranged daily schedules and activities for residents. Assured completion of all essential documentation. Provided weekly staff supervisions, monthly staff meetings and completed performance evaluations as necessary. Interviewed, hired and trained staff in accordance to the agency's mission and state regulations. Handled all petty cash. Focused on maintaining a positive and professional work environment to ensure all needs of

individuals were met.

Residential Instructor, October 2010-June 2011

Easter Seals, Lancaster, NH

Supervised and counseled residents in a living environment. Assisted residents with activities of daily living focused on treatment plans and completed all necessary documentation in accordance with state regulations.

Assistant Program Director, *March 2010-October 2010*

Bridgewell, Beverly, MA

Assisted in daily operation of a residential home for individuals with disabilities. Managed medical, clinical and financial needs of individuals. Conducted interviews. Trained and supervised staff by providing leadership with a focus on team building.

Direct Support Professional, *January 2009-March 2010*

Bridgewell, Haverhill, MA

Provided support and assisted individuals with activities of daily living in a residential home. Provided services to individuals according to DMR regulatory standards, administered medications according to MAP regulations and maintained core training certifications. Worked at DMH program for initial 7 months with adults afflicted with mental illness.

Respite/Relief Residential Youth Counselor, *October 2008-January 2009*

Odyssey House, Hampton, NH

Supervised and counseled residents in a living environment, participated in groups, planned and assisted residents with daily therapeutic activities, behavioral tracking and documentation.

Front-End Assistant Manager, June 2002-January 2009

Market Basket, Plaistow, NH

Assisted front-end manager with maintaining smooth operation of check-out area, handled money transactions, addressed customer complaints in a professional manner and supervised cashiers.

Internships

Sexual Assault Support Services, *Summer 2008*

165 hour internship. Completed 36 hours of crisis intervention training with SASS. Provided support to sexual assault survivors and their families at child advocacy centers for their interviews with police departments, crisis counseled survivors on crisis hotline and provided referrals to victims of sexual assault to community services.

New Outlook Teen Center, *Fall 2006*

20 hour internship. Served as role model for young teenagers and organized donations for annual Christmas party.

Certifications

- Certified Lactation Counselor
- Peer Recovery Support Worker-certified
- Growing Great Kids Curriculum tier 1(0-3) certified
- Trained in Motivational Interviewing-evidenced based counseling approach to health care
- Health Families of America-Evidenced based model certified Family Support Worker
- Pyramid Model for Supporting Social Emotional Competence in Infants and Young Children trained

Subject: Community Based Voluntary Supports RFA-2027-DCYF-01-COMMU-02

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Waypoint		1.4 Contractor Address 464 Chestnut Street Manchester, NH 03105	
1.5 Contractor Phone Number (603) 518-4000	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2028	1.8 Price Limitation \$4,857,326
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: <i>Borja Alvarez de Toledo</i> Date: 5/20/2026		1.12 Name and Title of Contractor Signatory Borja Alvarez de Toledo president and CEO	
1.13 State Agency Signature DocuSigned by: <i>Marie Noonan</i> Date: 5/21/2026		1.14 Name and Title of State Agency Signatory Marie Noonan DCYF Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: DocuSigned by: <i>Robyn Guarnino</i> On: 5/21/2026			
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
Community Based Voluntary Supports**

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 five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 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.

Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT A

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.

Initial
BLT

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide Community Based Voluntary Supports (CBVS) to provide support, intensive case management, and service coordination to moderate and high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Department's Division for Children, Youth and Families (DCYF). All referrals made to CBVS will originate from DCYF.
- 1.2. The Contractor must ensure services are available in cities and towns covered by the following District offices of DCYF:
 - 1.2.1. Claremont and Keene – approximately 65 referrals per State Fiscal Year (SFY).
 - 1.2.2. Concord, Laconia, Manchester, Southern and Southern Telework – approximately 285 referrals per SFY.
 - 1.2.3. Conway, Rochester, and Seacoast – approximately 93 referrals per SFY.
- 1.3. The Contractor must ensure services are available Monday through Friday from 8:00 AM to 5:00 PM. In addition, the Contractor must provide services and appointments outside of these days and hours of operation to meet the needs of the families and comply with the required direct service requirements as outlined in this Agreement, as approved by DCYF.
- 1.4. For the purposes of this Agreement, all references to days mean a complete “overnight”, calendar days, and include Saturdays, Sundays and holidays.
- 1.5. The Contractor must provide services to families whom:
 - 1.5.1. Were recently assessed by DCYF for an allegation of abuse or neglect;
 - 1.5.2. As part of their CPS assessment, were determined to be at moderate or high risk of future DCYF involvement;
 - 1.5.3. Did not receive a court finding of abuse/neglect as a result of their DCYF assessment; and
 - 1.5.4. Could benefit from additional supports and be safely served in the community.
- 1.6. The Contractor must accept all referrals and immediately notify the Department of any circumstances that may impact service delivery.
- 1.7. The Contractor must provide services to enrolled families for up to 120 days.
- 1.8. The Contractor must provide services to clients utilizing the evidence-based Motivational Interviewing model and maintain training and proof of fidelity of the model throughout the entirety of the Agreement.

Initial
Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.9. The Contractor must provide at least 50% of their direct service utilizing Motivational Interviewing skills throughout their work with families.
- 1.10. The Contractor's staff must include:
 - 1.10.1. One (1) Program Director.
 - 1.10.1.1. The Program Director must hold at least a bachelor's degree with a major in social work, counseling, psychology, or a related field and at least 5 years of direct work experience in assisting children and families.
 - 1.10.2. A minimum of one (1) Supervisor to support staff in the district offices served.
 - 1.10.2.1. Supervisors must hold at least a bachelor's degree with a major in social work, counseling, psychology, or a related field and at least 5 years of direct work experience in assisting children and families.
 - 1.10.3. Family Support Workers that support the caseload of each district office served.
 - 1.10.3.1. Family Support Workers must hold at least a bachelor's degree in social work, psychology, education or a related field with an emphasis in human services and at least 2 years of experience working with children and families.
 - 1.10.4. The Department may at its discretion approve a waiver of the education and experience requirements. The Contractor may request a waiver for the education and experience requirements of an above identified staff role by:
 - 1.10.4.1. Submitting a written request to the Department that includes the following information:
 - 1.10.4.1.1. The reason for requesting the waiver and the anticipated length of time the requested waiver will be needed;
 - 1.10.4.1.2. Assurance that if the waiver is granted the quality of service and care to children and families will not be negatively impacted; and
 - 1.10.4.1.3. Evidence that the Contractor's board of directors has approved the waiver request, with a signature of the board's president or chairperson.
- 1.11. The Contractor must ensure that all staff:
 - 1.11.1. Participate in weekly supervision that includes a discussion of each

Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

case and a review of the progress made by each family towards the goals of the service plan; and

- 1.11.2. Have an annual evaluation with a copy maintained in their file.
- 1.12. The Contractor must ensure that Family Support Workers:
 - 1.12.1. Maintain a caseload of no more than ten (10) families at any given time; and
 - 1.12.2. Meet with each family in person at least two (2) times per week throughout the duration of service.
- 1.13. The Contractor must provide families with at least two (2) hours of direct services, in person, each week.
- 1.14. The Contractor must begin billing the daily rate as of the date of enrollment of a family into Community Based Voluntary Supports.
- 1.15. The Contractor must make a minimum of three (3) outreach attempts, by phone or in person, within two (2) weeks of the referral date in order to enroll a family in the service.
 - 1.15.1. If a family stops engaging at any point after enrollment, the Contractor must make at least four (4) attempts, two of which must be made in person and two of which may be made by phone, within two (2) weeks to attempt to re-engage the family. If such attempts are unsuccessful, the Contractor will close out the services for the family at the end of those two (2) weeks and must notify the Department of the close out.
- 1.16. The Contractor must provide services in a manner that includes, but is not limited to, the following priorities:
 - 1.16.1. Working in partnership with families.
 - 1.16.2. Coordinating supports and services to maintain long-term success.
 - 1.16.3. Focusing on family progress.
 - 1.16.4. Focusing on programmatic solutions to difficult family experiences.
 - 1.16.5. Celebrating family progress and action planning towards goals.
- 1.17. The Contractor must ensure all families receive referral and engagement, family stabilization, and service planning activities within thirty (30) days of referral.
- 1.18. The Contractor must have a staff member present within each DCYF District Office served at least three (3) times each week to provide in-person consultation to DCYF field service staff.
 - 1.18.1. Referrals must be processed by the staff member assigned to the family.

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.19. The Contractor must develop and maintain records on each family, which must include:
 - 1.19.1. Prevention plan documentation demonstrating the use of the Motivational Interviewing model;
 - 1.19.2. Logging contact and interactions for each family;
 - 1.19.3. Documentation of service plans; and
 - 1.19.4. Up-to-date family information, including contact information and service history.
- 1.20. Phase 1: Referral and Engagement, Family Stabilization, Service Planning**
 - 1.20.1. The Contractor must orient the family to CBVS and build a rapport to encourage the family to engage with family stabilization supports and participate in service planning.
 - 1.20.2. The Contractor must participate in a warm handoff, that may be conducted in person, by phone, or virtually, with the Department assessment worker to introduce the family and ensure a seamless transition from the Department's assessment to CBVS.
 - 1.20.3. The Contractor must utilize an assessment tool to evaluate the family's strengths and needs, approved by the Department.
 - 1.20.4. The Contractor must collect basic family information, including but not limited to:
 - 1.20.4.1. Address.
 - 1.20.4.2. Phone number.
 - 1.20.4.3. Race.
 - 1.20.4.4. Ages of clients.
 - 1.20.4.5. Number of children in the home.
 - 1.20.4.6. Gender of primary caregiver(s).
 - 1.20.5. The Contractor must make initial contact and enroll a family within three (3) days of receiving referral from the Department.
 - 1.20.6. The Contractor must maintain the ability to dictate staffing patterns that most appropriately align with this scope of work.
 - 1.20.7. The Contractor must utilize the referral form provided by the Department.
 - 1.20.8. The Contractor must address immediate needs of the family, emphasizing what barrier(s) may make it difficult to establish family engagement. Immediate and concrete needs include, but are not limited to:

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.20.8.1. Lack of mental and behavioral health services.
- 1.20.8.2. Unstable housing.
- 1.20.8.3. Lack of consistent transportation.
- 1.20.8.4. Inadequate or lack of health insurance.
- 1.20.8.5. Discontinuation of state benefits.
- 1.20.8.6. Health and home concerns.
- 1.20.8.7. Hospitalizations.
- 1.20.9. The Contractor must identify and address any immediate needs with the family at the time of enrollment.
- 1.20.10. The Contractor must utilize flex funding in accordance with Exhibit C, Payment Terms for purchases to address immediate needs, including but not limited to:
 - 1.20.10.1. Household items.
 - 1.20.10.2. Cleanup expenses.
 - 1.20.10.3. Gas cards.
 - 1.20.10.4. Items for children.
- 1.20.11. The Contractor must develop a service plan in collaboration with the family that reflects the goals and perspectives of the family, identifies the provider worker assigned to support the family, and the needs identified by the assessment tool.
- 1.20.12. The Contractor must complete all assessments within thirty (30) days, or within Phase 1, as appropriate for family needs.
- 1.20.13. The Contractor must support the families in identifying goals for their time in and after the service is complete and identify and prioritize needs and challenges.
- 1.20.14. The Contractor must collaborate with the Department to develop the service plan.
 - 1.20.14.1. The service plan must be developed between fourteen (14) and thirty (30) days from the time of referral to CBVS.
 - 1.20.14.2. The service plan form provided by the Department must be utilized.
- 1.20.15. The Contractor must verify and update any family information relevant to preparation of Phase 2, as indicated in Section 1.19.4., including but not limited to:
 - 1.20.15.1. Ensuring basic demographic information is up to date

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

1.20.15.2. Adjusting meeting frequency, duration and times as needed.

1.21. Phase 2: Service Management, Transition and Closure

1.21.1. The Contractor must meet the family's needs and achieve the goals identified in the service plan.

1.21.2. The Contractor must implement the service plan and coordinate critical services with parents, children and youth, including but not limited to:

1.21.2.1. Providing service coordination and system navigation.

1.21.2.2. Referring and connecting families to community-based service providers, including but not limited to:

1.21.2.2.1. Mental Health.

1.21.2.2.2. Behavioral Health.

1.21.2.2.3. Concrete supports and services.

1.21.2.2.4. Community supports and resources.

1.21.3. The Contractor must utilize flexible funding, where applicable, to facilitate purchases to help the family successfully access supports and services in accordance with Exhibit C, Payment Terms.

1.21.4. The Contractor must pre-plan for formal transition from CBVS services, including for instances where the family has only received minimal service management.

1.22. The Contractor must report to DCYF Central Intake any suspicion of child abuse or neglect.

1.23. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.24. The Contractor may be required to participate in on-site reviews conducted by the Department on a quarterly basis, or as otherwise requested by the Department.

1.25. The Contractor may be required to facilitate reviews of files conducted by the Department on a quarterly basis, or as otherwise requested by the Department.

1.26. The Contractor must ensure staff participate in the following training on an annual basis:

1.26.1. Motivational Interviewing as required by the evidence-based practice model.

1.26.2. Completion of a minimum of twenty (20) hours per year of in-service training, as follows:

1.26.2.1. At least eight (8) hours must be family systems training;

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

and

- 1.26.2.2. Twelve (12) hours may be provided in supervision and staff meetings that relate to general therapeutic topics including:
 - 1.26.2.2.1. Substance use disorders;
 - 1.26.2.2.2. Child abuse and neglect;
 - 1.26.2.2.3. Labor and sex trafficking;
 - 1.26.2.2.4. Sexual abuse;
 - 1.26.2.2.5. Domestic and family violence;
 - 1.26.2.2.6. Behavioral health needs of children and families;
 - 1.26.2.2.7. Safety planning for family members;
 - 1.26.2.2.8. Crisis intervention techniques;
 - 1.26.2.2.9. Early childhood screening and child development;
 - 1.26.2.2.10. Trauma informed practice, including screening and evidence-based practices;
 - 1.26.2.2.11. Treatment of any co-occurring disorders;
 - 1.26.2.2.12. Restorative practices and delinquency prevention;
 - 1.26.2.2.13. Behavioral management techniques; and
 - 1.26.2.2.14. Infant safe sleeping practices.

1.27. Reporting

- 1.27.1. The Contractor must submit monthly reports to the Department that demonstrate the effectiveness of the services, which include, but are not limited to:
 - 1.27.1.1. Number and percentage of families currently enrolled in CBVS.
 - 1.27.1.2. Number of families that are offered CBVS.
 - 1.27.1.3. Number of families who receive a warm handoff to the CBVS provider.
 - 1.27.1.4. Number of families enrolled and the timeframe in which they enrolled from the date of referral.
 - 1.27.1.5. Number of days from referral date to date of enrollment.

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.27.1.6. Percentage of referred families who enroll within three (3) days of referral.
- 1.27.1.7. Number of days from enrollment to service plan completion.
- 1.27.1.8. Percentage of families with a service plan within the first thirty (30) days of services.
- 1.27.1.9. Percentage of families who meet their service plan goals.
- 1.27.1.10. Percentage of families who are successfully established in ongoing supports.
- 1.27.1.11. Average frequency of contact with the families throughout the length of the service.
- 1.27.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.27.3. The Contractor must share data and files with the Department in a format specified by the Department.
- 1.28. Background Checks
 - 1.28.1. The Contractor must obtain the following background checks, at the Contractor's expense, on all individuals who are providing services to clients under this Agreement:
 - 1.28.1.1. A Bureau of Elderly and Adults Services (BAAS) State Registry Check;
 - 1.28.1.2. A Central Registry Check through the Division for Children, Youth and Families (DCYF); and
 - 1.28.1.3. A Criminal Background Check with results released to the Department, to ensure no convictions for the following crimes which include, but are not limited to:
 - 1.28.1.3.1. Felony child abuse/neglect.
 - 1.28.1.3.2. Spousal abuse.
 - 1.28.1.3.3. Felony physical assault/battery.
 - 1.28.1.3.4. Child pornography.
 - 1.28.1.3.5. Rape.
 - 1.28.1.3.6. Sexual assault.
 - 1.28.1.3.7. Homicide.
 - 1.28.1.3.8. Any sexually-related crime.

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

1.28.1.3.9. A crime which may indicate a person might be reasonably expected to pose a threat to a child.

1.28.1.3.10. Any drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.28.2. Individuals must not provide services prior to the completion of required background checks.

1.29. Confidential Data

1.29.1. 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.

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

1.30. Privacy Impact Assessment

1.30.1. 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:

1.30.1.1. How PII is gathered and stored;

1.30.1.2. Who will have access to PII;

1.30.1.3. How PII will be used in the system;

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

1.30.1.5. Privacy practices.

1.30.2. The Department may conduct follow-up PIAs in the event there are

Blt

New Hampshire Department of Health and Human Services Community Based Voluntary Supports

EXHIBIT B

either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.31. Department Owned Devices, Systems and Network Usage

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

- 1.31.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 1.31.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
- 1.31.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.31.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 1.31.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.31.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.31.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes

Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

only. Email is defined as “internal email systems” or “Department-funded email systems.”

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

1.31.1.9. Agree when utilizing the Department’s email system:

1.31.1.9.1. To only use a Department email address assigned to them with a “@affiliate.DHHS.NH.Gov”.

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

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

CONFIDENTIALITY NOTICE: “This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation.”

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

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

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

1.31.1.10.3. Only access the Department’s intranet to view the Department’s Policies and Procedures and Information Security webpages.

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 1.31.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.31.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.31.2. Workspace Requirement
 - 1.31.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.
- 1.32. Contract End-of-Life Transition Services
 - 1.32.1. General Requirements
 - 1.32.1.1. 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.
 - 1.32.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

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.

- 1.32.1.3. 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.
- 1.32.1.4. 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.
- 1.32.1.5. 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.
- 1.32.1.6. 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.

1.32.2. Completion of Transition Services

- 1.32.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.
- 1.32.2.2. Once all parties agree the data has been migrated the Contractor will have thirty (30) days to destroy the data

Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.32.3. Disagreement over Transition Services Results

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

1.33. Website and Social Media

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

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

1.33.3. State of New Hampshire's Website Copyright

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

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

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:
 - 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

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

- 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 an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to 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.

4. Records

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

Blt

**New Hampshire Department of Health and Human Services
Community Based Voluntary Supports**

EXHIBIT B

services, records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

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

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 23% Federal funds, Title IV-E Prevention Services, as awarded on June 30, 2025, by the U.S. Department of Health and Human Services, Administration for Children & Families, ALN 93.472, FAIN 2501NHPSGP.
 - 1.2. 77% 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. Daily Rate
 - 3.1. Payment shall be made based on a a daily rate of \$42.68, inclusive of costs, travel and mileage for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work. This will include a dual authorization as:
 - 3.1.1. Community Based Case Management for \$21.34/client (family) per day.
 - 3.1.2. Motivational Interviewing for \$21.34/client (family) per day, which is incorporated into the IV-E claiming.
 - 3.2. Maximum allotment for daily rate expenditure by State Fiscal Year (SFY) is as follows:
 - 3.2.1. Subtotal: **\$4,537,736**
 - 3.2.2. SFY 2027: \$2,268,868
 - 3.2.3. SFY 2028: \$2,268,868
4. Flex Funding
 - 4.1. For the purpose of this agreement, the Department shall allocate flexible funding to the Contractor to fulfill the services as described in Exhibit B, Scope of Services.
 - 4.2. Payment for flexible funding shall be on a cost reimbursement basis as follows:
 - 4.2.1. \$159,795 for State Fiscal Year (SFY) 2027 of the contract.
 - 4.2.2. \$159,795 for State Fiscal Year (SFY) 2028 of the contract.
 - 4.3. The flexible funding for each family served will average approximately \$350. Specific requests may vary the amount of flex funds spent to

Blt

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

support each family (e.g., some families can receive \$350 and others can receive \$150 or another amount needed to support the family). If the identified flexible funding need is higher than \$1,000 per family collectively, the Contractor must consult with the Department and receive written approval prior to funding the need.

- 4.4. The Contractor must provide the following information to the Department monthly via invoice:
 - 4.4.1. The families who benefited from flexible fund purchases;
 - 4.4.2. How much was spent per family (both average and individual families); and
 - 4.4.3. What the flexible funds were spent on.
5. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment in accordance with Section 3 above.
 - 5.4. Includes supporting documentation with each invoice, including, but not limited to, information required in Section 4.4 above, proof of expenditures, receipts for purchases, time sheets, and payroll records, as applicable.
 - 5.5. Is completed, dated and returned to the Department to initiate payment.
 - 5.6. Is assigned an electronic signature and is emailed to DCYFInvoices@dhhs.nh.gov or mailed to:

Financial Manager
 Department of Health and Human Services
 129 Pleasant Street
 Concord, NH 03301
6. The Department shall make payments to the Contractor within thirty (30) calendar days of receipt of each invoice and any required supporting documentation, subsequent to approval of the submitted invoice.
7. 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.

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

8. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
9. If applicable, the Contractor must notify the Department of any revisions, updates, or extensions to the Contractor's federal negotiated indirect cost rate agreement (NICRA) by submitting a copy of the revised NICRA to the Department within five (5) business days of the Contractor's receipt of the NICRA from the cognizant federal agency.
10. Audits
 - 10.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 10.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 10.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 10.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 10.2. 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.
 - 10.2.1. 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.
 - 10.3. 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.
 - 10.4. 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.

New Hampshire Department of Health and Human Services
Community Based Voluntary Supports
EXHIBIT C

- 10.5. 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.
11. If applicable, the Contractor must request disposition instructions from the Department for any equipment, based on 2 CFR 200.313, purchased using funds provided under this Agreement.

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

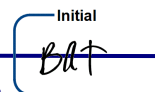
Programs (indicate applicable program covered):

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

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

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

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

Initial


New Hampshire Department of Health and Human Services

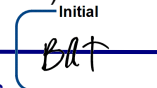
Exhibit D – Federal Requirements

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

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

INSTRUCTIONS FOR CERTIFICATION

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

Initial


New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

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

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

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

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

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

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

New Hampshire Department of Health and Human Services

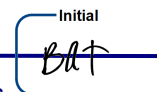
Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Initial


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

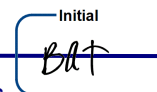
The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. 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.

Initial


New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

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

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

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

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

Contractor Initials 

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.

Contractor Initials 

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.

Contractor Initials Initial
Blt

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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials

Initial
Blt

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

Contractor Initials Initial
Blt

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

Contractor Initials Initial
Blt

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.

Contractor Initials 

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;

Contractor Initials

Initial
Blt

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 5/20/2026



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 seq., 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

V 2.0

Contractor Initials

Blt

5/20/2026

Date



New Hampshire Department of Health and Human

Exhibit F

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

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

(3) Obligations and Activities of Business Associate

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

Exhibit F

Business Associate Agreement
Page 2 of 5

Contractor Initials

Blt

V 2.0

5/20/2026
Date

New Hampshire Department of Health and Human

Exhibit F



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

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

Exhibit F

Contractor Initials

Initial
Blt



New Hampshire Department of Health and Human

Exhibit F

accordance with 45 CFR Section 164.528.

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

(4) Obligations of Covered Entity

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

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

(5) Termination of Agreement for Cause

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

(6) Miscellaneous

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

Exhibit F

Business Associate Agreement

Page 4 of 5

V 2.0

Contractor Initials

Initial
used
Blt

5/20/2026

Date



New Hampshire Department of Health and Human

Exhibit F

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

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

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

Department of Health and Human Services

The State

DocuSigned by:

Marie Noonan

2FCCB724C34F49F...

Signature of Authorized Representative

Marie Noonan

Name of Authorized Representative

DCYF Director

Title of Authorized Representative

5/21/2026

Date

Waypoint

Name of the Contractor

Signed by:

Borja Alvarez de Toledo

2EBDBA264D9F4B0...

Signature of Authorized Representative

Borja Alvarez de Toledo

Name of Authorized Representative

president and CEO

Title of Authorized Representative

5/20/2026

Date

Exhibit F

Contractor Initials

Initial

BAT

5/20/2026

Date

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 WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. 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: **62585**

Certificate Number: **0007910901**

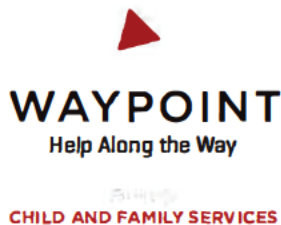


IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 17th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a circular stamp that partially overlaps the seal of the State of New Hampshire.

David M. Scanlan
Secretary of State



CERTIFICATE OF VOTE

I, JEN STEBBINS THOMAS, Board Chair, do hereby certify that:

1. I am a duly elected Officer of WAYPOINT.
2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Agency duly held on 12/4/18:

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, and any of its Agencies or Departments.

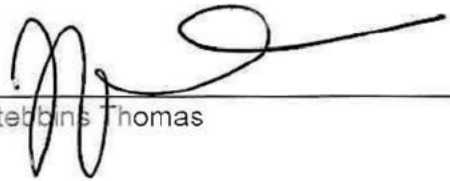
RESOLVED: That the PRESIDENT AND CEO is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO of the Agency.

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

5-5-2026

Date



Jen Stebbins Thomas



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/30/2025

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

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

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Stephanie Pfeffer PHONE (A/C, No. Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com														
INSURED Waypoint Po Box 448 Manchester NH 03105	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Ins Co</td> <td>18058</td> </tr> <tr> <td>INSURER B: Granite State Health Care and Human Services Self-</td> <td></td> </tr> <tr> <td>INSURER C: Travelers Cas. & Surety Co of America</td> <td>31194</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co	18058	INSURER B: Granite State Health Care and Human Services Self-		INSURER C: Travelers Cas. & Surety Co of America	31194	INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Philadelphia Indemnity Ins Co	18058														
INSURER B: Granite State Health Care and Human Services Self-															
INSURER C: Travelers Cas. & Surety Co of America	31194														
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER:** 25-26 All 26-27 WC**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			PHPK2570618	07/01/2025	07/01/2026	EACH OCCURRENCE \$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
							MED EXP (Any one person) \$ 5,000
	GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☒ OTHER: Professional Liability						PERSONAL & ADV INJURY \$ 1,000,000
A	☒ AUTOMOBILE LIABILITY			PHPK2570610	07/01/2025	07/01/2026	GENERAL AGGREGATE \$ 3,000,000
	☒ ANY AUTO						PRODUCTS - COMP/OP AGG \$ 3,000,000
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						Each incident \$1M \$ 3,000,000 - agg
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
A	☒ UMBRELLA LIAB			PHUB869967	07/01/2025	07/01/2026	BODILY INJURY (Per person) \$
	☒ EXCESS LIAB						BODILY INJURY (Per accident) \$
	☐ CLAIMS-MADE						PROPERTY DAMAGE (Per accident) \$
	DED ☒ RETENTION \$ 10,000						\$
B	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			P01710HCHS2026 (3a.) NH	01/01/2026	01/01/2027	EACH OCCURRENCE \$ 4,000,000
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y / N					AGGREGATE \$ 4,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below	N	N/A				\$
							PER STATUTE ☒ OTH-ER ☐
C	Fidelity & Forgery			105912196	04/01/2024	04/01/2027	E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
							Limit 500,000
							Deductible 5,000

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

DHHS: State of NH, Division for Children, Youth & Families are listed as additional insureds with respects to the CGL as per written contract.

CERTIFICATE HOLDER**CANCELLATION**
 DHHS: State of NH Director Division for Children, Youth
 129 Pleasant Street

Concord

NH 03301

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

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

NONPROFIT COVER SHEET

A. Entity Name: WAYPOINT

B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: BORJA ALVAREZ DE TOLEDO

Phone: 603-7826442

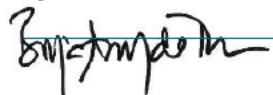
Email: AlvarezdetoledoB@waypointnh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Borja Alvarez de Toledo

Title: President and CEO

Signature:



C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Jen Stebbins Thomas (Chair)	XXS Hotels, Procon
Rob Dapice (Vice Chair)	NH Housing
Emily Hammond (secretary)	Connection
Melissa Biron (treasurer)	Nathan Weschler
Mark Rouvalis	McLane Middleton
Bill Conrad	Retired
Marilyn Mahoney	Retired
Marc Lubelczik	Citizens Bank
Courtney Fifield	Members First Credit Union
Tim Soucy	Retired
Lisa Kennedy Sheldon	Retired
Megan Carrier	Sheehan Phinney
Terri Pastori	Pastori and Krans Attorneys
Arnaldo Negron	Eversource
Zach Palmer	Milford Granite Corp.
Janet Ackerman	Retired

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Borja Alvarez de Toledo	President and CEO	200,000	0
Trusha Patel	CFO	140,000	0
Erin George-Kelly	COO	150,000	0

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

E. Check one of the following:

- ☒ [X] 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:

- ☒ [X] 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: Attached screen shot from the DOJ Registered Charities List found at:

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

2242	Waypoint	464 Chestnut Street	Manchester	NH	03105	G	11/15/2026
------	----------	---------------------	------------	----	-------	---	------------

FINANCIAL DISCLOSURES**G. Check one the following:**

- ☒ [X] 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 available to be requested from the contact listed on Page 1 (audited financials may be 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

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

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>	\$		



WAYPOINT

Help Along the Way

Formerly

CHILD AND FAMILY SERVICES

MISSION STATEMENT:

Empowering people of all ages through an array of human services and advocacy

HEADQUARTERS

toll free (800) 640.6486
office (603) 518.4000
fax (603) 668.6260

464 Chestnut Street
PO Box 448
Manchester, NH 03105
waypointnh.org

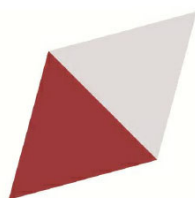


WAYPOINT

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2024

**(WITH SUMMARIZED FINANCIAL INFORMATION FOR
THE YEAR ENDED DECEMBER 31, 2023)**



WAYPOINT

Help Along the Way

WAYPOINT

CONTENTS

Independent Auditors' Report	1-3
---	-----

Financial Statements

Consolidated Statement of Financial Position	4
Consolidated Statement of Activities.....	5
Consolidated Statement of Functional Expenses	6
Consolidated Statement of Cash Flows	7

Notes to Consolidated Financial Statements	8-36
---	------

Supplementary Information

Consolidated Schedule of Operating Expenses - 2024	37
Consolidated Schedule of Operating Expenses - 2023	38

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	39-40
--	-------

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	41-43
---	-------

Schedule of Expenditures of Federal Awards	44-45
---	-------

Notes to Schedule of Expenditures of Federal Awards	46
--	----

Schedule of Findings and Questioned Costs	47-49
--	-------

Corrective Action Plan	50
-------------------------------------	----



CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

Independent Auditors' Report

To the Board of Trustees
Waypoint
Manchester, NH

Report on the Audit of Financial Statements

Opinion

We have audited the consolidated financial statements of Waypoint (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidated schedule of operating expenses for 2024 is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 2024 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance GAAS. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole. The 2023 consolidated schedule of operating expenses on page 38 was subjected to the auditing procedures applied in the 2023 audit of the basic financial statements by Marcum LLP, whose report dated May 20, 2024, stated that the information was fairly stated in all material respects in relation to the 2023 financial statements as a whole.

Other Matter

Report on Summarized Comparative Information

The financial statements of Waypoint as of and for the year ended December 31, 2023, were audited by Marcum, LLP, whose report dated May 20, 2024, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025

WAYPOINT

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2024

(with summarized comparative totals as of December 31, 2023)

	2024			
	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Assets				
Current Assets				
Cash and cash equivalents	\$ 5,381,870	\$ --	\$ 5,381,870	\$ 5,649,783
Restricted cash	71,739	--	71,739	70,644
Accounts receivable, net of allowance for credit losses of \$6,143 and \$11,667	712,166	--	712,166	1,011,771
Grants receivable	1,367,610	--	1,367,610	1,649,265
Contributions receivable	238,345	--	238,345	218,258
Prepaid expenses	299,731	--	299,731	198,073
Assets held for sale	504,455	--	504,455	565,398
Total Current Assets	8,575,916	--	8,575,916	9,363,192
Noncurrent Assets				
Investments	18,312,112	4,819,625	23,131,737	21,394,755
Beneficial interest held in trusts	--	2,275,542	2,275,542	2,165,143
Property and equipment, net	9,078,633	--	9,078,633	9,110,157
Operating right-of-use assets, net	747,017	--	747,017	293,239
Total Noncurrent Assets	28,137,762	7,095,167	35,232,929	32,963,294
Total Assets	\$ 36,713,678	\$ 7,095,167	\$ 43,808,845	\$ 42,326,486
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	\$ 334,063	\$ --	\$ 334,063	\$ 185,519
Accrued payroll and related liabilities	781,496	--	781,496	713,461
Other liabilities	54,799	--	54,799	58,649
Current portion of bonds payable	195,000	--	195,000	180,000
Current portion of operating lease liabilities	203,943	--	203,943	172,933
Refundable advances	257,818	--	257,818	316,902
Total Current Liabilities	1,827,119	--	1,827,119	1,627,464
Noncurrent Liabilities				
Bonds payable, net of current portion	2,976,833	--	2,976,833	3,175,167
Operating lease liabilities, net of current portion	552,821	--	552,821	124,897
Deferred loans - NHHFA	1,250,000	--	1,250,000	1,250,000
Interest rate swap agreements	--	--	--	380,838
Total Noncurrent Liabilities	4,779,654	--	4,779,654	4,930,902
Total Liabilities	6,606,773	--	6,606,773	6,558,366
Net Assets				
Without donor restrictions	30,106,905	--	30,106,905	29,174,355
With donor restrictions	--	7,095,167	7,095,167	6,593,765
Total Net Assets	30,106,905	7,095,167	37,202,072	35,768,120
Total Liabilities and Net Assets	\$ 36,713,678	\$ 7,095,167	\$ 43,808,845	\$ 42,326,486

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

WAYPOINT

CONSOLIDATED STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

	2024			
	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Support and Revenue				
Support:				
Government grants	\$ 8,770,270	\$ 205,645	\$ 8,975,915	\$ 9,612,403
Contributions	1,069,405	1,973,913	3,043,318	3,719,281
In-kind contributions	75,404	--	75,404	77,736
Special events:				
Gross revenue	18,148	521,844	539,992	438,255
Less cost of direct benefit to donors	(60,204)	--	(60,204)	(120,158)
Net special events revenue	(42,056)	521,844	479,788	318,097
Revenue:				
Service fees	9,302,115	--	9,302,115	8,084,807
Rental income	37,721	--	37,721	15,641
Other income	117,962	--	117,962	119,368
Net Assets Released From Restrictions:				
Program releases	2,526,087	(2,526,087)	--	--
Endowment releases	99,392	(99,392)	--	--
Endowment Transfer to Support Operations	1,099,141	--	1,099,141	868,594
Total Support and Revenue	23,055,441	75,923	23,131,364	22,815,927
Operating Expenses				
Program services	18,704,392	--	18,704,392	17,015,721
Management and general	3,877,199	--	3,877,199	3,382,989
Fundraising	479,736	--	479,736	465,528
Total Operating Expenses	23,061,327	--	23,061,327	20,864,238
Change in Net Assets From Operations	(5,886)	75,923	70,037	1,951,689
Nonoperating Activities				
Investment income, net	1,911,323	315,080	2,226,403	2,994,248
Unrealized gain on interest rate swap	73,538	--	73,538	19,097
Loss on disposal of asset	(151,419)	--	(151,419)	(4,136)
Change in beneficial interest	--	110,399	110,399	144,402
Interest income	204,135	--	204,135	297,174
Endowment transfer to support operations	(1,099,141)	--	(1,099,141)	(868,594)
Employee retention tax credit, net	--	--	--	4,055,864
Total Nonoperating Activities	938,436	425,479	1,363,915	6,638,055
Change in Net Assets	932,550	501,402	1,433,952	8,589,744
Net Assets, Beginning of Year	29,174,355	6,593,765	35,768,120	27,178,376
Net Assets, End of Year	\$ 30,106,905	\$ 7,095,167	\$ 37,202,072	\$ 35,768,120

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

WAYPOINT

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

	2024				
	Program Services	Management and General	Fundraising	2024 Total	2023 Total
Personnel expense:					
Salaries and wages	\$ 10,858,994	\$ 1,922,147	\$ 318,381	\$ 13,099,522	\$ 11,593,682
Employee benefits	1,908,460	347,144	43,529	2,299,133	1,937,861
Retirement plan	175,555	72,309	5,832	253,696	160,453
Payroll taxes and other	1,063,685	152,744	24,364	1,240,793	1,141,997
Subtotal personnel expense	14,006,694	2,494,344	392,106	16,893,144	14,833,993
Professional fees:					
Accounting	2,135	47,450	--	49,585	45,645
Legal	8,519	13,090	--	21,609	77,657
Contracted services	412,274	487,084	33,566	932,924	877,580
Subtotal professional fees	422,928	547,624	33,566	1,004,118	1,000,882
Assistance to individuals	1,477,779	1,230	23,155	1,502,164	1,345,776
Communications	221,698	41,464	6,439	269,601	244,929
Conferences, conventions, meetings, and trainings	143,980	73,470	5,267	222,717	173,278
Depreciation	408,967	142,677	6,087	557,731	574,675
Insurance	142,204	13,322	2,501	158,027	184,107
Interest	275,293	26,742	4,141	306,176	332,161
Membership dues	44,198	14,792	1,840	60,830	45,738
Miscellaneous	56,919	73,875	14,116	144,910	171,170
Occupancy	842,634	66,877	11,364	920,875	910,109
Printing and publications	19,060	33,577	35,680	88,317	122,970
Equipment rental and maintenance	88,170	315,355	1,221	404,746	401,765
Supplies	91,898	8,666	1,603	102,167	164,340
Travel	461,970	23,184	854	486,008	478,503
Total Expenses By Function	18,704,392	3,877,199	539,940	23,121,531	20,984,396
Less expenses included on the Statement of Activities:					
Cost of direct benefits to donors	--	--	(60,204)	(60,204)	(120,158)
Total Expenses Reported on the Statement of Activities	<u>\$ 18,704,392</u>	<u>\$ 3,877,199</u>	<u>\$ 479,736</u>	<u>\$ 23,061,327</u>	<u>\$ 20,864,238</u>

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

WAYPOINT

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

	2024	2023
Cash Flows from Operating Activities		
Change in net assets	\$ 1,433,952	\$ 8,589,744
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	557,731	574,675
Disposals of fixed assets	156,524	36,625
Amortization of operating right-of-use assets	330,219	212,581
Contributions restricted for endowment	(5,604)	(34,963)
Donation of closely held securities	(700,000)	(750,000)
Realized gain on investments	(743,777)	(308,748)
Unrealized (gain) loss on investments	(756,022)	(2,155,130)
Change in beneficial interest in trusts	(110,399)	(144,402)
Change in interest rate swap	(380,838)	(19,097)
Changes in operating assets and liabilities:		
Accounts receivable	299,605	(340,039)
Grants receivable	281,655	(374,385)
Contributions receivable	(20,087)	(88,258)
Prepaid expenses	(101,658)	388,928
Accounts payable	148,544	(60,793)
Accrued payroll and related liabilities	68,035	(178,028)
Other liabilities	(3,850)	(147,238)
Refundable advances	(59,084)	(126,840)
Operating lease liabilities	(325,062)	(209,548)
Net Cash Provided by Operating Activities	69,884	4,865,084
Cash Flows from Investing Activities		
Purchases of investments	(735,716)	(561,345)
Proceeds from sale of investments	1,198,533	949,237
Purchase of fixed assets	(621,789)	(181,713)
Net Cash (Used in) Provided by Investing Activities	(158,972)	206,179
Cash Flows from Financing Activities		
Contributions restricted for endowment	5,604	34,963
Proceeds from line of credit	744,768	5,505,906
Principal payments on line of credit	(744,768)	(5,505,906)
Payment of long-term debt	(183,334)	(175,000)
Net Cash Used in Financing Activities	(177,730)	(140,037)
Net Change in Cash and Cash Equivalents, and Restricted Cash	(266,818)	4,931,226
Cash and Cash Equivalents, and Restricted Cash, Beginning of Year	5,720,427	789,201
Cash and Cash Equivalents, and Restricted Cash, End of Year	\$ 5,453,609	\$ 5,720,427
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the year for interest	\$ 306,176	\$ 332,161
As reported in the Consolidated Statement of Financial Position, cash balance consists of:		
Cash and cash equivalents	\$ 5,381,870	\$ 5,649,783
Restricted cash	71,739	70,644
Total Cash, Cash Equivalents, and Restricted Cash	\$ 5,453,609	\$ 5,720,427

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

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 1 - ORGANIZATION

Waypoint (the “Organization”) is a nonprofit organization, founded in 1850, with a mission to empower people of all ages through an array of human services and advocacy. Waypoint adheres to the highest standards of practice and is the only organization in New Hampshire to be accredited by the Council on Accreditation.

Waypoint has historically been the first service provider to respond to the state's most pressing needs – responding to child labor of the 1900s, child abuse in the 1940s, the spike in youth homelessness in the 1960s, human trafficking in the 2010s, and continues that trend today. Each year the Organization serves an average of 7,500 individuals, children, and families across New Hampshire. Nearly 90% of its clients live in poverty or with very low incomes.

These services span the life cycle from prenatal to seniors, and fall under four core care areas:

FAMILY PRESERVATION AND STRENGTHENING

Intensive home-based programs in partnership with the Division of Children, Youth, and Families to restore positive family functioning for youth and families involved with the child welfare and juvenile justice systems as well as voluntary services for families that are at risk to stabilize families. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

EARLY CHILDHOOD AND FAMILY SUPPORT

Education and support to improve parenting, strengthen families, prevent child abuse, and neglect, and ensure the healthy development of children are provided in homes and through Family Resource Centers throughout New Hampshire. This includes home visiting services that support families, and support and therapy for infants and toddlers with, or at-risk of, developmental disabilities and delays. The Organization operated a childcare center through August 2024 (the Children’s Place and Parent Education Center) which provided a unique combination of educational and family support. Young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chances for life-long success.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 1 - ORGANIZATION (CONTINUED)

HOMELESS YOUTH AND YOUNG ADULTS

A continuum of care designed to support youth and young adults (12-25) in exiting homelessness and finding long-term independence and stability. Services feature street-based outreach, basic needs fulfillment at drop-in centers, crisis intervention, educational and vocational advocacy, housing, and case management. The Organization operates the only low-barrier emergency shelter specifically for adults aged 18-24 who are experiencing or are at-risk of homelessness.

HEALTH AND WELLBEING

In-home support for seniors and adults with disabilities so they can maintain their independence safely in their community, and family-strengthening support and resources, for children with chronic health conditions and their families. The Organization provides services delivered by personal care service providers, nurses, and LNAs in homes that help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, and help with daily tasks. The Organization believes all children and families should have equal opportunities to attain their full health potential. The Organization's health care coordination program supports children (birth to age 21) with special health conditions and their families in managing conditions by providing essential tools and resources for effective care.

The Organization provides additional support for children, families, and individuals through a strong advocacy program, established in 1971. The combination of advocacy and direct service practice uniquely positions the Organization to serve the best interests of New Hampshire children.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying consolidated financial statements.

BASIS OF FINANCIAL STATEMENT PRESENTATION

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements include Waypoint and Child and Family Realty Corporation, commonly controlled organizations. All inter-organization transactions have been eliminated. Unless otherwise noted, these consolidated entities are hereinafter referred to as “the Organization”.

PRIOR-YEAR SUMMARIZED FINANCIAL INFORMATION

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2023, from which the summarized information was derived.

CASH AND CASH EQUIVALENTS

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

ACCOUNTS RECEIVABLE AND CREDIT POLICIES

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. At the end of each reporting period, the Organization estimates the current expected credit loss (“CECL”). The Organization utilizes the loss rate methodology to determine historical credit losses. The loss rate method estimate is derived from a review of the Organization’s historical write-offs as a percentage of average accounts receivable. The estimate is adjusted for management’s assessment of current conditions, reasonable and supportable forecasts regarding future events, and any other factors deemed relevant. The Organization believes historical loss information is a reasonable starting point for calculating the expected allowance for credit losses, as the Organization’s programs have remained consistent since inception. Based on economic indicators, including 2024 and general overall economic conditions, the Organization is not anticipating a change in the historical credit loss rate from what it has been in the past.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ACCOUNTS RECEIVABLE AND CREDIT POLICIES (CONTINUED)

The Organization writes off receivables when there is information that indicates the debtor is facing significant financial difficulty and there is no possibility of recovery. If any recoveries are made from any accounts previously written off, they will be recognized in income or as an offset to credit loss expense in the year of recovery, in accordance with the Organization's accounting policy election. The total amount of write-offs was \$-0- and \$18,555 for the years ended December 31, 2024 and 2023, respectively.

GRANTS RECEIVABLE

Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. Grants receivable are recorded at net realizable value and are generally due and collectible within one year. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

CONTRIBUTIONS RECEIVABLE

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statement of activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable. Management has determined that no allowance is necessary. Contributions receivable are expected to due and collectable within one year.

INVESTMENTS

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the consolidated statement of financial position. Net investment income is reported in the consolidated statement of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. External investment expenses totaled \$53,933 and \$48,133 for the years ended December 31, 2024 and 2023, respectively. Investments include equity-based investments in mutual funds and equity securities of public companies, which are carried at fair value based on quoted market prices.

WAYPOINT**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED DECEMBER 31, 2024***(with summarized comparative totals for the year ended December 31, 2023)*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***INVESTMENTS (CONTINUED)***

The Organization maintains pooled investment accounts for its endowment. Realized and unrealized gains and losses are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts, and taking into consideration donor restrictions related to the treatment of investment earnings.

BENEFICIAL INTEREST HELD IN TRUSTS

The Organization is the beneficiary of perpetual charitable trusts. The Organization is the sole beneficiary of four funds held by the New Hampshire Charitable Foundation (“NHCF”), as well as two separate charitable remainder trusts, and 50% beneficiary of a third charitable remainder trust. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

PROPERTY AND EQUIPMENT, NET

Property and equipment additions over \$10,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the consolidated statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2024 or 2023.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LEASES

The Organization is a lessee in several noncancellable operating leases, for office space and equipment. The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. The Organization recognizes a lease liability and a right-of-use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. The Organization generally does not have access to the rate implicit in the lease and, therefore, the Organization utilizes a risk-free rate as the discount rate at the lease commencement date for all classes of underlying assets. The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. The Organization recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. The Organization has elected, for all underlying classes of assets, to account for each separate lease component of a contract and its associated non-lease components (repairs and maintenance) as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments are recognized in operating expenses in the period in which the obligation for those payments was incurred.

INTEREST RATE SWAP

An interest rate swap is utilized to mitigate interest rate risk on bonds payable. The related liability is reported at fair value in the consolidated statement of financial position, and unrealized gains or losses are included in the consolidated statement of activities. In 2024, the Organization terminated the interest rate swap.

WAYPOINT**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED DECEMBER 31, 2024***(with summarized comparative totals for the year ended December 31, 2023)*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***NET ASSETS***

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor-imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a Board-designated endowment and an ERTC reserve.

Net Assets With Donor Restrictions

Net assets with donor restrictions are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

REVENUE RECOGNITION

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures or met performance requirements in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting performance requirements are reported as refundable advances in the consolidated statement of financial position.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUE RECOGNITION (CONTINUED)

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

Revenues derived from providing services are recognized when the performance obligation of providing the services are met. The performance obligation of providing program services is simultaneously received and consumed by the participants; therefore, the revenue is recognized when the service occurs. Service fee revenues are comprised of Medicaid, private insurance, and other sources that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. Service fees are billed monthly after the services are rendered, at rates established by the New Hampshire Department of Health and Human Services (“DHHS”) specific to the level of service provided.

DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Contributed nonfinancial assets include donated food, supplies, professional services, and other in-kind contributions which are recorded at the respective fair values of the goods or services received (Note 14). The Organization does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets, or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

ADVERTISING COSTS

Advertising costs are expensed as incurred and are reported in the consolidated statement of activities and consolidated statement of functional expenses.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification detail of expenses by function.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salary and benefits, which are allocated based on time and effort estimates, and occupancy costs and depreciation which are allocated based on personnel count at the location.

MEASURE OF OPERATIONS

The consolidated statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services and include the Organization's annual endowment transfer to support operations. Nonoperating activities are limited to resources outside of those programs and services and are comprised of non-recurring gains and losses on sales and dispositions, investment income, changes in the value of beneficial interests and interest rate swaps, and employee retention tax credit net of applicable expenses.

INCOME TAXES

Waypoint has been recognized by the Internal Revenue Service ("IRS") as exempt from federal income taxes under Internal Revenue Code ("IRC") Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the IRC as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INCOME TAXES (CONTINUED)

The Organization accounts for uncertain tax provisions under Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 740, *Income Taxes*, which provides a framework for how entities should recognize, measure, present, and disclose uncertain tax positions in their financial statements. The Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. Management has reviewed the Organization’s reporting and believes they have not taken tax positions that are more likely than not to be determined to be incorrect by the IRS and, therefore, no adjustments or disclosures are required. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

ESTIMATES

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

FINANCIAL INSTRUMENTS AND CREDIT RISK

Deposit concentration risk is managed by placing cash deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the consolidated statement of financial position. Although the fair value of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the consolidated statement of financial position, were comprised of the following at December 31, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	\$ 5,381,870	\$ 5,649,783
Restricted cash	71,739	70,644
Accounts receivable	712,166	1,011,771
Grants receivable	1,367,610	1,649,265
Contributions receivable	238,345	218,258
Investments	23,131,737	21,394,755
Beneficial interest held in trusts	2,275,542	2,165,143
Total financial assets	<u>33,179,009</u>	<u>32,159,619</u>
Less amounts not available to be used within one year:		
Restricted cash not available for general expenditure	71,739	70,644
Net assets with donor restrictions	7,095,167	6,593,765
Add amounts available to spend within one year:		
Net assets with purpose restrictions to be met in less than a year	(1,685,274)	(1,515,563)
Donor-restricted endowment subject to spending policy rate and appropriation	(73,998)	(73,998)
Closely held securities	1,450,000	750,000
Board-designated - ERTC funds	3,954,266	4,261,566
Board-designated endowment	16,651,246	16,173,416
Add amounts available to spend within one year:		
Board-designated endowment annual spending policy rate and appropriation	(883,752)	(899,141)
Total amounts not available to be used within one year	<u>26,579,394</u>	<u>25,360,689</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 6,599,615</u>	<u>\$ 6,798,930</u>

Endowment funds consist of donor-restricted endowments and funds designated by the Board to function as endowments. Income from donor-restricted endowments is restricted for specific purposes or restricted to the Organization's spending policy. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 3 - LIQUIDITY AND AVAILABILITY (CONTINUED)

The Board-designated endowment is subject to an annual spending rate as determined by the Board. Although there is no intention to spend from the Board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of its liquidity management plan, the Organization also has a \$1,500,000 revolving line of credit available to meet cash flow needs (Note 7).

NOTE 4 - ASSETS HELD FOR SALE

The Organization entered into a purchase and sales agreement to sell the land, building and improvements, and equipment assets for piece of real estate property located in Concord, NH historically referenced as Camp Spaulding. The sale is expected to close in 2025.

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

Certain investment assets are classified within Level 1 because they comprise open-ended mutual funds with readily determinable and quoted fair values based on daily redemption values. The Organization holds equity interest in a private equity limited liability company, received through donation, and is valued at fair value using per share price of an offering occurring around year-end. The equity interest is considered a Level 3 measurement. The fair value of beneficial interest in remainder trust is determined using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the underlying assets and is based on the fair value of trust investments as reported by the trustees. The beneficial interest in remainder trust is considered a Level 3 measurement.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the Organization's assets measured at fair value on a recurring basis at December 31, 2024:

	2024			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Mutual funds	\$ 21,675,658	\$ 21,675,658	\$ --	\$ --
Common stock	6,079	6,079	--	--
Closely held securities	<u>1,450,000</u>	<u>--</u>	<u>--</u>	<u>1,450,000</u>
	23,131,737	21,681,737	--	1,450,000
Beneficial interests held in trust:				
NHCF	1,314,217	--	--	1,314,217
Greenleaf	364,739	--	--	364,739
Spaulding	341,630	--	--	341,630
Cogswell	<u>254,956</u>	<u>--</u>	<u>--</u>	<u>254,956</u>
	2,275,542	--	--	2,275,542
Total assets at fair value	<u>\$ 25,407,279</u>	<u>\$ 21,681,737</u>	<u>\$ --</u>	<u>\$ 3,725,542</u>

The following table presents the Organization's assets measured at fair value on a recurring basis at December 31, 2023:

	2023			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Mutual funds	\$ 20,644,755	\$ 20,644,755	\$ --	\$ --
Closely held securities	<u>750,000</u>	<u>--</u>	<u>--</u>	<u>750,000</u>
	21,394,755	20,644,755	--	750,000
Beneficial interests held in trust:				
NHCF	1,245,254	--	--	1,245,254
Greenleaf	353,987	--	--	353,987
Spaulding	324,126	--	--	324,126
Cogswell	<u>241,776</u>	<u>--</u>	<u>--</u>	<u>241,776</u>
	2,165,143	--	--	2,165,143
Total assets at fair value	<u>\$ 23,559,898</u>	<u>\$ 20,644,755</u>	<u>\$ --</u>	<u>\$ 2,915,143</u>

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Under the terms of the Organization's line of credit agreement (Note 7), the Organization has agreed not to pledge the mutual funds as security on any other debt.

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2024:

	Closely Held Securities	Beneficial Interest Held in Trusts
Balance at December 31, 2023	\$ 750,000	\$ 2,165,143
Purchases/contributions of investments	700,000	1,543
Investment return, net	--	176,007
Distributions	--	(67,151)
Balance at December 31, 2024	<u>\$ 1,450,000</u>	<u>\$ 2,275,542</u>

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2023:

	Closely Held Securities	Beneficial Interest Held in Trusts
Balance at December 31, 2022	\$ --	\$ 2,020,741
Purchases/contributions of investments	750,000	--
Investment return, net	--	202,718
Distributions	--	(58,316)
Balance at December 31, 2023	<u>\$ 750,000</u>	<u>\$ 2,165,143</u>

Interest and dividends and net unrealized gains on investments and beneficial interest in remainder trusts are reflected in the accompanying statement of activities and changes in net assets as investment income, net and change in beneficial interest.

Investments, in general, are exposed to various risks such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position and the statement of activities and changes in net assets.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 6 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net was comprised of the following at December 31, 2024 and 2023:

	2024	2023
Land and land improvements	\$ 958,884	\$ 958,884
Buildings and improvements	11,254,235	11,072,089
Furniture, fixtures, and equipment	619,457	619,457
Vehicles	54,663	68,761
Software	465,730	465,730
Construction in progress	237,924	82,075
Subtotal	13,590,893	13,266,996
Less accumulated depreciation	(4,512,260)	(4,156,839)
Total	<u>\$ 9,078,633</u>	<u>\$ 9,110,157</u>

NOTE 7 - LINE OF CREDIT

The Organization has a \$1,500,000 revolving line of credit agreement with a bank, which is payable on demand. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (7.5% at December 31, 2024), adjusted daily. At December 31, 2024 and 2023, there was no outstanding balance on this line of credit.

NOTE 8 - BONDS PAYABLE

During 2007, the New Hampshire Health and Education Facilities Authority (the "Authority") sold \$5,540,000 of its Revenue Bonds, Child and Family Services Issue, Series 2007, and loaned the proceeds of the bonds to the Organization to refund its Series 1999 Series Bonds and to finance certain improvements to the Organization's facilities. The Series 2007 Bonds were issued with a variable interest rate determined on a weekly basis. Prior to issuing the Bonds, the Organization entered into an interest rate swap agreement (the "swap agreement") with Citizens Bank of NH (the "Counterparty") for the life of the bond issue to hedge the interest rate risk associated with the Series 2007 Bonds. The swap agreement requires the Organization to pay the Counterparty a rate of interest per annum equal to the product of (a) .68 multiplied by (b) the sum of term secured overnight financing rate ("SOFR") plus 2.75%. Counterparty payments to the Organization were intended to offset the Organization's payments of variable rate interest to bondholders. Counterparty credit worthiness and market

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 8 - BONDS PAYABLE (CONTINUED)

variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization's interest payments. As a result, the cost of the interest rate swap for 2024 and 2023 is added to interest expense in the consolidated statement of functional expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the consolidated statement of financial position, and annual changes, if any, in the fair value of the swap in the consolidated statement of activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the consolidated statement of activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the consolidated statement of activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2024 and 2023, the Organization recorded the swap liability position of \$-0- and \$380,838, respectively. The Organization paid off the interest rate swap liability and closed the rate swap agreement during 2024.

During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the term SOFR plus 275 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty to January 1, 2038 and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2024 and 2023, the Organization was in compliance with these covenants.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 8 - BONDS PAYABLE (CONTINUED)

The following is a summary of future payments on the previously mentioned bonds payable:

Year	Amount
2025	\$ 195,000
2026	200,000
2027	205,000
2028	220,000
2029	225,000
Thereafter	<u>2,126,833</u>
Total	<u>\$ 3,171,833</u>

NOTE 9 - LEASES

The Organization rents property and equipment under non-cancelable operating lease agreements with monthly payments ranging from \$493 to \$4,910. The leases expire at various dates through November 2029.

While all agreements provide minimum lease payments, some include payments adjusted for inflation or variable common area maintenance charges. Variable payments are not determinable at the lease commencement and are not included in the measurement of lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

The components of operating lease expense that are included in the statement of activities for the years ended December 31, 2024 and 2023 were as follows:

	2024	2023
Fixed lease cost	\$ 245,797	\$ 209,548
Variable lease cost	<u>65,896</u>	<u>38,797</u>
Total lease cost	<u>\$ 311,693</u>	<u>\$ 248,345</u>

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 9 - LEASES (CONTINUED)

During the years ended December 31, 2024 and 2023, the Organization had the following cash and non-cash activities related to operating leases:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows for operating leases	\$ 262,158	\$ 213,799
Non-cash investing and financing activities:		
Lease assets obtained in exchange for lease liabilities:		
Operating leases	\$ 783,966	\$ 168,666

Weighted average lease term and discount rate at December 31, 2024 and 2023, were as follows:

	2024	2023
Weighted average remaining lease term (years)	2.66	1.86
Weighted average discount rate	2.84%	1.36%

Future payments due under operating leases as of December 31, 2024, were as follows for the years ending December 31:

Years ending December, 31	Amount
2025	\$ 233,216
2026	179,118
2027	162,446
2028	165,160
2029	86,365
Total lease payments	826,305
Less imputed interest	69,541
Present value of lease liabilities	\$ 756,764

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 10 - REFUNDABLE ADVANCES

Refundable advances totaling \$257,818 and \$316,902 at December 31, 2024 and 2023, respectively, primarily include grant funds received in advance from New Hampshire Department of Health and Human Services for community-based voluntary services and from a foundation for an early childhood and advocacy grant. Revenues will be recognized as the conditions of the grants are met.

NOTE 11 - DEFERRED LOANS – NHHFA

Deferred loans at December 31, 2024 and 2023 were comprised of two notes payable to the New Hampshire Housing and Finance Authority (“NHHFA”).

On June 7, 2005, the Organization entered into a note payable to the NHHFA. The face amount of the note is \$550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire. In line with the regulatory agreement related to the note payable, the Organization has remitted to NHHFA funds to establish an operating and replacement reserve. The balance of this reserve is reported as restricted cash on the consolidated statement of financial position. The restricted cash balance related to this note as of December 31, 2024 and 2023 totaled \$29,052 and \$30,255, respectively.

On May 22, 2007, the Organization entered into a note payable to the NHHFA. The face amount of the note is \$700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire. In line with the regulatory agreement related to the note payable, the Organization has remitted to NHHFA funds to establish an operating and replacement reserve. The balance of this reserve is reported as restricted cash on the consolidated statement of financial position. The restricted cash balance as of December 31, 2024 and 2023 related to this note totaled \$42,687 and \$40,389, respectively.

NOTE 12 - ENDOWMENT FUNDS

TYPES OF FUNDS

The Organization’s endowment consists of various individual funds established for a variety of purposes. The endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 12 - ENDOWMENT FUNDS (CONTINUED)

TYPES OF FUNDS (CONTINUED)

Board-Designated Endowment

As of December 31, 2024 and 2023, the Board of Trustees had designated \$16,651,246 and \$16,173,416, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

Donor-Designated Endowments

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

FUNDS WITH DEFICIENCIES

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund, and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2024 or 2023.

WAYPOINT**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED DECEMBER 31, 2024***(with summarized comparative totals for the year ended December 31, 2023)*

NOTE 12 - ENDOWMENT FUNDS (CONTINUED)***INVESTMENT POLICY***

The Organization has adopted an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve and enhance the principal of the fund and, at the same time, provide a dependable source of support for current operations and programs. The withdrawal from endowment funds in support of current operations is expected to remain a constant percentage of the endowment funds, adjusted for new gifts to the endowment fund.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset allocation parameters have been developed for various funds within the structure, based on investment objectives, liquidity needs, and time horizon for intended use.

Measurement of investment performance against policy objectives will be computed on a total return basis, net of management fees and transaction costs. Total return is defined as dividend or interest income plus realized and unrealized capital appreciation or depreciation at fair market value.

SPENDING POLICY

The Organization's spending policy is to avail itself of a Board-approved percentage of investment income from mutual fund investments for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees is a percentage of the average total endowment value over the previous 12 quarters, with a 1% contingency margin with Board approval. This includes interest and dividends paid out to the Organization. In 2024 and 2023, the approved rate was 5.00%.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 12 - ENDOWMENT FUNDS (CONTINUED)

CHANGES IN ENDOWMENT NET ASSETS

The composition of endowment net assets as of December 31, 2024 and changes in endowment net assets for the year ended December 31, 2024 were as follows:

	Without Donor Restrictions	With Donor Restrictions			Total Endowment Net Assets
		Cumulative Appreciation	Perpetually Restricted	Total	
Endowment net assets, beginning of year	\$ 16,173,416	\$ 1,128,246	\$ 1,784,813	\$ 2,913,059	\$ 19,086,475
Contributions	--	--	5,604	5,604	5,604
Appropriations from endowment	(1,099,141)	(99,392)	--	(99,392)	(1,198,533)
Borrowing from endowment for purpose-restricted net assets	(169,711)	--	--	--	(169,711)
Investment income, net	<u>1,746,682</u>	<u>315,080</u>	<u>--</u>	<u>315,080</u>	<u>2,061,762</u>
Endowment net assets, end of year	<u>\$ 16,651,246</u>	<u>\$ 1,343,934</u>	<u>\$ 1,790,417</u>	<u>\$ 3,134,351</u>	<u>\$ 19,785,597</u>

The composition of endowment net assets as of December 31, 2023 and changes in endowment net assets for the year ended December 31, 2023 were as follows:

	Without Donor Restrictions	With Donor Restrictions			Total Endowment Net Assets
		Cumulative Appreciation	Perpetually Restricted	Total	
Endowment net assets, beginning of year	\$ 14,896,850	\$ 788,401	\$ 1,749,850	\$ 2,538,251	\$ 17,435,101
Contributions	--	--	34,963	34,963	34,963
Appropriations from endowment	(868,594)	(80,643)	--	(80,643)	(949,237)
Borrowing from endowment for purpose-restricted net assets	(381,895)	--	--	--	(381,895)
Investment Income, net	<u>2,527,055</u>	<u>420,488</u>	<u>--</u>	<u>420,488</u>	<u>2,947,543</u>
Endowment net assets, end of year	<u>\$ 16,173,416</u>	<u>\$ 1,128,246</u>	<u>\$ 1,784,813</u>	<u>\$ 2,913,059</u>	<u>\$ 19,086,475</u>

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 13 - NET ASSETS

NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions were comprised of the following at December 31, 2024 and 2023:

	2024	2023
Undesignated net assets	\$ 9,501,393	\$ 8,739,373
Board-designated ERTC funds	3,954,266	4,261,566
Board-designated endowment	16,651,246	16,173,416
Total	<u>\$ 30,106,905</u>	<u>\$ 29,174,355</u>

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were comprised of the following at December 31, 2024 and 2023:

	2024	2023
Subject to expenditure for specified purpose:		
Camp	\$ 7,369	\$ 7,689
Runaway and homeless youth	1,058,083	698,184
Family support	146,864	124,891
Health and wellbeing	205,149	231,618
Family resource center	204,636	341,896
Other projects	61,630	104,158
The Children's Place	1,543	7,127
	<u>1,685,274</u>	<u>1,515,563</u>
Accumulated endowment earnings restricted by donors for:		
General operations	208,111	189,575
Camperships	467,352	386,004
Other purposes	668,471	552,667
	<u>1,343,934</u>	<u>1,128,246</u>
Original gift perpetually restricted by donors for:		
General operations	136,529	136,529
Camperships	585,283	581,042
Other purposes	1,068,605	1,067,242
	<u>1,790,417</u>	<u>1,784,813</u>
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>2,275,542</u>	<u>2,165,143</u>
Total	<u>\$ 7,095,167</u>	<u>\$ 6,593,765</u>

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 13 - NET ASSETS (CONTINUED)

NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2024 and 2023:

	2024	2023
Satisfaction of purpose restrictions:		
Camp	\$ 14,898	\$ 66,451
Runaway and homeless youth	1,055,863	2,450,535
Family support	262,115	181,115
Health and wellbeing	466,307	456,292
Family resource center	328,218	158,981
Other projects	331,456	143,893
The Children's Place	67,230	81,205
	<u>2,526,087</u>	<u>3,538,472</u>
Restricted purpose spending-rate distributions and appropriations:		
General operations	16,443	17,039
Camperships	23,383	--
Other purposes	59,566	63,604
	<u>99,392</u>	<u>80,643</u>
Total	<u>\$ 2,625,479</u>	<u>\$ 3,619,115</u>

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 14 - CONTRIBUTED NONFINANCIAL ASSETS

The Organization received the following contributions of nonfinancial assets for the years ended December 31, 2024 and 2023:

	Revenue Recognized		Utilization in Programs/Activities	Valuation Techniques and Inputs
	2024	2023		
Food	\$ 30,068	\$ 44,631	Early Childhood & Family Support, and Homeless Youth & Young Adults.	U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution.
Supplies	6,279	5,399	Early Childhood & Family Support, and Homeless Youth & Young Adults.	U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution.
Toys	1,804	2,617	Early Childhood & Family Support	U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution.
Services	1,336	10,841	Early Childhood & Family Support, and Administration	Contributed professional services are valued at the estimated fair value based on current rates for similar services.
Items for assistance to individuals	35,917	14,248	Early Childhood & Family Support and Homeless Youth & Young Adults	U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution.
Total	<u>\$ 75,404</u>	<u>\$ 77,736</u>		

There were no associated donor restrictions with the above contributed nonfinancial assets.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 15 - EMPLOYEE RETENTION TAX CREDIT (ERTC)

The Employee Retention Tax Credit (ERTC), established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), enacted March 27, 2020, amended by the Consolidated Appropriations Act, 2021 (CAA), enacted on December 27, 2020, and further amended by the American Rescue Plan Act (ARPA), enacted March 11, 2021, provided for financial relief to eligible employers through refundable tax credits. The ERTC is a refundable tax credit against certain employment taxes equal to 70% of eligible wages and certain health insurance benefits up to \$28,000 per employee and \$10,000 per quarter through September 30, 2021. Eligible employers could get immediate access to the credit by reducing employment tax deposits they were otherwise required to make. Employers were eligible if they operated a trade or business during January 1, 2021 through September 30, 2021 and experienced either: 1) full or partial suspension of the operation of their trade or business during that period because of governmental orders limiting commerce, travel or group meetings due to COVID-19, or 2) decline in gross receipts in a calendar quarter in 2021 where the gross receipts of that calendar quarter were less than 80% of the gross receipts in the same calendar quarter in 2019. For the year ended December 31, 2024, the Organization did not recognize any ERTC income.

NOTE 16 - GRANTS

The Organization has been awarded multi-year cost-reimbursable grants of \$12,708,699 and \$8,746,467 that have not been recognized as of December 31, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred. The Organization expects to request reimbursement on these grants over the next several years once the conditions for requesting reimbursement have been met. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Due to the federal government's review and potential restructuring of federal funding priorities, there is uncertainty regarding the continuation and amount of future funding from federal sources. The Organization is monitoring policy developments and may need to explore alternative funding sources to mitigate potential impacts.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 17 - ASSISTANCE TO INDIVIDUALS

Assistance to individuals was comprised of the following for the years ended December 31, 2024 and 2023:

	2024	2023
Payment to parents of foster children	\$ 240	\$ 13,317
Housing assistance	604,457	388,607
Gift cards provided to families during holiday season	23,155	45,000
Food for at risk youth	133,283	100,322
In-kind assistances	75,175	77,736
Other assistance such as medical, childcare, transportation, and family activities	665,854	720,794
Total	<u>\$ 1,502,164</u>	<u>\$ 1,345,776</u>

NOTE 18 - DEFINED CONTRIBUTION PLAN

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the IRC and other limitations specified in the Plan. Contributions made to the Plan by the Organization for the years ended December 31, 2024 and 2023 totaled \$253,696 and \$160,453, respectively.

NOTE 19 - RELATED PARTY TRANSACTIONS

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Trustees. The attorney Board member does not personally perform the legal services. For the years ended December 31, 2024 and 2023, total legal expense paid to related parties was \$14,898, and \$55,702, respectively.

WAYPOINT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(with summarized comparative totals for the year ended December 31, 2023)

NOTE 20 - CONCENTRATION OF RISK

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

NOTE 21 - RECLASSIFICATIONS

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

NOTE 22 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 3, 2025, the date the consolidated financial statements were available to be issued. No events were identified which required recognition or disclosure in the financial statements.

WAYPOINT

CONSOLIDATED SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Family Preservation & Strengthening	Early Childhood & Family Support	Homeless Youth & Young Adults	Health & Wellbeing	Advocacy	Camp	Total Program Services	Management and General	Fundraising	2024 Total
Personnel Expenses:										
Salaries and wages	\$ 3,973,330	\$ 3,232,756	\$ 1,879,957	\$ 1,548,683	\$ 224,268	\$ --	\$ 10,858,994	\$ 1,922,147	\$ 318,381	\$ 13,099,522
Employee benefits	721,250	642,604	373,004	165,721	5,881	--	1,908,460	347,144	43,529	2,299,133
Retirement plan	64,154	63,517	23,461	17,874	6,549	--	175,555	72,309	5,832	253,696
Payroll taxes and other	391,329	319,233	181,778	154,232	17,113	--	1,063,685	152,744	24,364	1,240,793
Subtotal personnel expense	5,150,063	4,258,110	2,458,200	1,886,510	253,811	--	14,006,694	2,494,344	392,106	16,893,144
Professional fees:										
Accounting	--	--	2,135	--	--	--	2,135	47,450	--	49,585
Legal	--	--	1,707	--	--	6,812	8,519	13,090	--	21,609
Other professional fees	49,754	243,338	92,765	10,762	15,655	--	412,274	487,084	33,566	932,924
Subtotal professional fees	49,754	243,338	96,607	10,762	15,655	6,812	422,928	547,624	33,566	1,004,118
Assistance to individuals	303,554	265,477	815,646	93,102	--	--	1,477,779	1,230	23,155	1,502,164
Communications	77,030	66,589	56,652	19,261	2,148	18	221,698	41,464	6,439	269,601
Conferences, conventions, meetings, and trainings	10,269	78,486	5,990	1,307	5,000	42,928	143,980	73,470	5,267	222,717
Depreciation	86,003	126,692	173,924	17,903	3,871	574	408,967	142,677	6,087	557,731
Insurance	39,325	38,380	36,439	15,479	1,041	11,540	142,204	13,322	2,501	158,027
Interest	58,513	86,196	115,378	12,181	2,634	391	275,293	26,742	4,141	306,176
Membership dues	3,304	9,193	25,031	5,949	721	--	44,198	14,792	1,840	60,830
Miscellaneous	19,343	18,285	10,754	8,435	102	--	56,919	73,875	14,116	144,910
Occupancy	249,375	187,561	364,117	36,372	3,045	2,164	842,634	66,877	11,364	920,875
Printing and publications	215	4,726	11,367	875	1,877	--	19,060	33,577	35,680	88,317
Equipment rental and maintenance	18,279	51,180	16,252	2,435	24	--	88,170	315,355	1,221	404,746
Supplies	19,551	32,460	29,443	10,064	339	41	91,898	8,666	1,603	102,167
Travel	222,503	131,058	59,614	40,194	8,601	--	461,970	23,184	854	486,008
Total	<u>\$ 6,307,081</u>	<u>\$ 5,597,731</u>	<u>\$ 4,275,414</u>	<u>\$ 2,160,829</u>	<u>\$ 298,869</u>	<u>\$ 64,468</u>	<u>\$ 18,704,392</u>	<u>\$ 3,877,199</u>	<u>\$ 539,940</u>	<u>\$ 23,121,531</u>

See independent auditors' report.

WAYPOINT

CONSOLIDATED SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Family Preservation & Strengthening	Early Childhood & Family Support	Homeless Youth & Young Adults	Homecare	Advocacy	Camp	Total Program Services	Management and General	Fundraising	2023 Total
Personnel Expenses:										
Salaries and wages	\$ 3,276,308	\$ 3,406,925	\$ 1,727,259	\$ 1,081,739	\$ 157,419	\$ --	\$ 9,649,650	\$ 1,634,614	\$ 309,418	\$ 11,593,682
Employee benefits	668,164	636,824	314,704	99,446	4,388	--	1,723,526	176,591	37,744	1,937,861
Retirement plan	44,366	47,304	16,143	8,358	3,353	--	119,524	35,604	5,325	160,453
Payroll taxes and other	333,426	348,753	172,439	123,588	12,193	--	990,399	127,664	23,934	1,141,997
Subtotal personnel expense	4,322,264	4,439,806	2,230,545	1,313,131	177,353	--	12,483,099	1,974,473	376,421	14,833,993
Professional fees:										
Accounting	--	--	75	--	--	--	75	45,570	--	45,645
Legal	--	--	--	--	--	6,784	6,784	70,873	--	77,657
Other professional fees	30,150	190,276	175,231	5,532	17,000	--	418,189	406,788	52,603	877,580
Subtotal professional fees	30,150	190,276	175,306	5,532	17,000	6,784	425,048	523,231	52,603	1,000,882
Assistance to individuals	281,676	389,772	628,737	37	3	--	1,300,225	551	45,000	1,345,776
Communications	68,431	53,962	49,394	18,090	1,629	57	191,563	47,124	6,242	244,929
Conferences, conventions, meetings, and trainings	8,098	44,336	2,246	271	2,143	67,907	125,001	39,610	8,667	173,278
Depreciation	75,495	99,794	176,047	12,968	4,502	542	369,348	198,363	6,964	574,675
Insurance	32,624	38,202	29,342	12,176	964	4,865	118,173	63,652	2,282	184,107
Interest	59,073	78,086	134,755	10,147	3,523	424	286,008	40,704	5,449	332,161
Membership dues	6,075	10,961	5,930	6,023	665	--	29,654	16,084	--	45,738
Miscellaneous	9,227	20,721	10,471	12,032	20	--	52,471	113,285	5,414	171,170
Occupancy	212,555	133,492	457,554	12,513	3,775	7,424	827,313	70,603	12,193	910,109
Printing and publications	2,055	8,203	2,465	1,624	55	--	14,402	48,572	59,996	122,970
Equipment rental and maintenance	92,750	56,765	38,234	421	34	429	188,633	212,005	1,127	401,765
Supplies	25,468	56,629	62,830	3,362	1,275	--	149,564	12,586	2,190	164,340
Travel	230,603	144,066	54,165	26,351	34	--	455,219	22,146	1,138	478,503
Total	<u>\$ 5,456,544</u>	<u>\$ 5,765,071</u>	<u>\$ 4,058,021</u>	<u>\$ 1,434,678</u>	<u>\$ 212,975</u>	<u>\$ 88,432</u>	<u>\$ 17,015,721</u>	<u>\$ 3,382,989</u>	<u>\$ 585,686</u>	<u>\$ 20,984,396</u>

See independent auditors' report.



CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

**Independent Auditors' Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Trustees
Waypoint
Manchester, NH

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the consolidated financial statements of Waypoint, (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively referred to as the "financial statements"), and have issued our report thereon dated June 3, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025



CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

To the Board of Trustees
Waypoint
Manchester, NH

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Waypoint's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the consolidated financial statements of the Organization as of and for the year ended December 31, 2024, and have issued our report thereon dated June 3, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025

WAYPOINT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Agency</i> Cluster Pass through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
<i>U.S. Department of Housing and Urban Development</i>				
CDBG - Entitlement Grants Cluster				
Passed Through the City of Rochester				
Community Development Block Grants/Entitlement Grants	14.218	Unknown	\$ 5,000	\$ --
Total CDBG - Entitlement Grants Cluster			5,000	--
Passed Through the City of Manchester				
Emergency Solutions Grant Program	14.231	611024	44,500	--
Passed Through the State of New Hampshire				
Emergency Solutions Grant Program	14.231	E-24-DC-33-0001	44,502	--
Total Emergency Solutions Grant Program			89,002	--
Direct Federal Program				
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	N/A	85,286	--
Direct Federal Program				
Continuum of Care Program	14.267	N/A	155,889	--
Passed Through the NH Department of Health and Human Services				
Continuum of Care Program	14.267	05-95-42-423010-7927	323,838	--
Continuum of Care Program	14.267	NH0142Y1T002301	43,277	--
Continuum of Care Program	14.267	Unknown	133,811	--
Continuum of Care Program	14.267	NH0163L1T002300	21,287	--
Total Continuum of Care Program			678,102	--
Direct Federal Program				
Youth Homelessness Demonstration Program	14.276	N/A	409,262	--
Passed Through the State of New Hampshire				
Youth Homelessness Demonstration Program	14.276	05-95-42-423010-79270000	105,648	--
Total Youth Homelessness Demonstration Program			514,910	--
Total U.S. Department of Housing and Urban Development			1,372,300	--
<i>U.S. Department of Justice</i>				
Passed Through the NH Department of Justice				
Children of Incarcerated Parents	16.831	2021FCC01	179,041	26,340
Passed Through the Manchester Police Department				
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	Unknown	17,838	--
Total U.S. Department of Justice			196,879	26,340
<i>U.S. Department of Treasury</i>				
Passed Through the State of New Hampshire				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	1,800	--
Total U.S. Department of Treasury			1,800	--
<i>U.S. Department of Small Business Administration</i>				
Passed Through Merrimack Valley Day Care				
COVID-19 Disaster Assistance Loans	59.008	Unknown	6,960	--
Total U.S. Department of Small Business Administration			6,960	--
<i>U.S. Department of Education</i>				
Passed Through the City of Manchester				
Education for Homeless Children and Youth	84.196A	02470149	1,333	--
Education for Homeless Children and Youth	84.196A	02570293	667	--
Total Education for Homeless Children and Youth			2,000	--
Passed Through NH Department of Education				
Education Stabilization Fund	84.425W	06-56-56-562010-24920000-102-500731	46,484	23,724
Education Stabilization Fund	84.425W	06-56-56-562010-24920000	17,928	--
Total Education Stabilization Fund			64,412	23,724
Total U.S. Department of Education			66,412	23,724

The accompanying notes are an integral part of this schedule.

WAYPOINT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Agency</i> Cluster Pass through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
U.S. Department of Health and Human Services				
Aging Cluster				
Passed Through the NH Department of Health and Human Services				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	05-95-48-481010-9255	54,544	--
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	05-95-48-481010-2638	25,500	--
Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			80,044	--
Total Aging Cluster			80,044	--
Passed Through New Hampshire Children's Trust				
Activities to Support State, Tribal, Local and Territorial (SILT)				
Health Department Response to Public Health or Healthcare Crisis	93.391	SS-2022-DEHS-01-NEWHA-01-803	56,044	--
Passed Through the NH Division of Community and Public Health				
COVID-19 Activities to Support State, Tribal, Local and Territorial (SILT)				
Health Department Response to Public Health or Healthcare Crisis	93.391	05-95-09-901010-5771	17,842	--
Total Activities to Support State, Tribal, Local and Territorial (SILT)			73,886	-
Health Department Response to Public Health or Healthcare Crisis				
Direct Federal Program				
Transitional Living for Homeless Youth	93.550	N/A	581,227	--
Passed Through the NH Division of DCYF				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	05-095-042-421010-29730000-102-500734-42107306	92,239	--
Direct Federal Program				
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	N/A	304,519	--
Passed Through the NH Division of DCYF				
Temporary Assistance for Needy Families	93.558	05-095-045-450010-61460000-502-500891-4503020	517,181	--
Passed Through New Hampshire Children's Trust				
Community Based Child Abuse Prevention Grant	93.590	2001NHBCAP/ 2001-NHBCC6	29,588	--
Direct Federal Program				
Basic Center Grant	93.623	N/A	521,265	--
Passed Through the NH Division of DCYF				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	05-095-042-421010-29680000-102-5000734-42106802	11,650	--
Passed Through the NH Division of DCYF				
Social Services Block Grant	93.667	05-095-042-421010-29660000-102-500734-42106603	205,159	15,000
Passed Through the NH Department of Health and Human Services				
Social Services Block Grant	93.667	05-95-48-481010-9255	459,014	--
Passed Through the NH Division of Long Term Supports and Services				
Social Services Block Grant	93.667	05-95-93-930010-7858	331,468	--
Total Social Services Block Grant			995,641	15,000
Passed Through the NH Department of Health and Human Services				
Foster Care Title IV-E	93.658	05-95-042-421010-2958	437,803	--
Medicaid Cluster				
Passed Through the NH Department of Health and Human Services				
Medical Assistance Program	93.778	05-95-093-930010-2606	35,000	--
Passed Through the NH Division of Long Term Supports and Services				
Medical Assistance Program	93.778	Unknown	5,702	--
Total Medicaid Cluster			40,702	--
Passed Through the NH Division of Community and Public Health				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	05-95-90-902010-2451	114,212	--
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	05-95-90-902010-5896	1,015,360	--
Total Maternal, Infant and Early Childhood Home Visiting Grant			1,129,572	--
Passed Through the NH Division of DCYF				
Maternal and Child Health Services Block Grant to the States	93.994	05-095-090-902010-51900000-102-500731-90004009	7,747	--
Total U.S. Department of Health and Human Services			4,823,064	15,000
Total Federal Expenditures			\$ 6,467,415	\$ 65,064

The accompanying notes are an integral part of this schedule.

WAYPOINT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Waypoint, (the “Organization”) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3 - DE MINIMIS COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During the year ended December 31, 2024, the Organization did not receive donated PPE from federal sources.

WAYPOINT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****FOR THE YEAR ENDED DECEMBER 31, 2024**

SECTION I - SUMMARY OF AUDITORS' RESULTS***FINANCIAL STATEMENTS***

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No***FEDERAL AWARDS***

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major federal programs:

NAME OF FEDERAL PROGRAM OR CLUSTER**ASSISTANCE LISTING NUMBER(S)**

Social Services Block Grant
Continuum of Care Program

93.667
14.267

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

WAYPOINT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS**2024-001 *Improve Controls Over Fair Value of Investments******Criteria***

The Organization is responsible for the preparation and fair presentation of financial statements that are in accordance with accounting principles generally accepted in the United States of America (GAAP). GAAP requires donated securities and all investments to be reported at fair value at each reporting period in accordance with FASB ASC 820, *Fair Value Measurements*.

Condition

During 2024, the Organization received donated shares of closely held securities and relied upon statements provided by the donor to record the value. The Organization did not obtain adequate supporting documentation for the fair value of these investments until it was requested during the audit.

Cause

The Organization did not have adequate controls in place to estimate the fair value of the closely held securities.

Effect

Due to the weaknesses in internal controls noted above, the Organization did not perform an analysis to estimate the fair value of the investments.

Recommendation

To address the weakness in internal control related to the fair value of closely held securities, Organization management should develop and implement policies and procedures for the valuation of investments, including requesting estimate assumptions from organizations that donate privately held investments. Additionally, the Organization should perform an analysis that includes inputs and assumptions to determine the fair value of investments. This analysis should be thoroughly documented and maintained to provide sufficient appropriate evidence of fair value.

Views of Responsible Official

Management's corrective action plan is included at the end of this report after the Schedule of Prior Year Findings.

WAYPOINT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.



WAYPOINT

Help Along the Way

Audit Finding Reference: 2024-001 Improve Controls Over Fair Value of Investments
(Significant Deficiency)

Planned Corrective Action: Waypoint will establish additional policies and procedures regarding the valuation of investments. Waypoint will request estimate assumptions from organizations that donate privately held investments and perform an analysis of the inputs and assumptions to determine fair value. Waypoint will also maintain documentation that supports the analysis of the fair value of investments.

Waypoint does not anticipate this scenario to present itself again. The documentation initially used to support the valuation of the donated privately held stock in the current year was consistent with the documentation provided to the auditors in the prior year. Therefore, it was Waypoint's understanding that the documentation was acceptable to support the valuation of the privately held stock in the current year.

Planned Implementation Date of Corrective Action: June 2, 2025

Person Responsible for Corrective Action: Denise Bennett, Director of Finance

Signature

Borja Alvarez de Toledo, M.Ed.

Professional Profile

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

Professional Experience

Waypoint, formerly Child and Family Services of New Hampshire
Manchester, NH

December 2013- Present

~ President and CEO

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

Riverside Community Care
Dedham, MA

2009- 2013

~ Division Director, Child and Family Services

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a \$17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development.

The Guidance Center, Inc.
Cambridge, MA

1998 - 2009

~ Chief Operating Officer

2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

Private Practice in Psychotherapy and Clinical Consultation
Madrid, Spain

1992 - 1998

Universidad Pontificia de Comillas
Madrid, Spain

1991 - 1998

~Adjunct Faculty

- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor: Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

Centro Médico-Psicopedagógico
Madrid, Spain

1994 - 1997

~Clinical Coordinator/Director of Training.

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

ITAD (Institute for Alcohol and Drug Treatment),
Madrid, Spain

1991- 1994

~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program

- Provided evaluation and treatment for chemically dependent adults and their families.

~ Senior Family Therapist, Couples and Family Therapy Program

- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management
Boston, MA

1989 - 1991

~ Senior Family Therapist, Home Based Family Treatment Program.

Education

Graduate Certificate of Business

University of Massachusetts, Lowell, 2000.

Master's Degree in Education

Counseling Psychology Program. Boston University, 1989.

B.A. in Clinical Psychology

Universidad Pontificia de Comillas, Madrid, Spain. 1988

Publications

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.), *Social Worker's Desk Reference* (2nd ed.), New York: Oxford University Press, 2009
- 2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning in the Field.* Presented at the 19th Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.
- 2001 Lyman, D.R.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of intensive community based intervention.* In Lightburn, A., P. Sessions. *Handbook of Community Based Clinical Practice.* Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, .C, C. Liberton, K. Kutash and R. Friedman, (Eds.) *A System of Care for Children's Mental Health: Expanding the Research Base* (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.
- 1994-98 Research papers and professional presentations in peer reviewed journals in Spain

Languages

Fluent in Spanish, French and Italian.

Trusha Patel

SUMMARY

Finance and accounting leader with 15+ years across nonprofit and corporate sectors. Expertise in FP&A, grants, compliance, and audits. Skilled in GAAP, ERP/FP&A systems (NXT Blackbaud, NetSuite, Vena, Bill.com). Recognized for building teams, strengthening controls, and partnering with executives and boards to drive sustainability.

SKILLS

- **Financial Systems & Tools:** NXT Blackbaud, NetSuite, Vena, QuickBooks, Sage, Bill.com, Microsoft Excel (advanced), PowerPoint, Word
- **Core Expertise:** Financial Planning & Analysis (FP&A), Budgeting, Forecasting, Variance Analysis, Financial Reporting (Board, Funder, Federal)
- **Accounting & Compliance:** GAAP, Nonprofit Accounting Standards, Federal Award Compliance, Internal Controls, Audit & Tax Preparation (Form 990)
- **Specialized Experience:** Grant & Fund Accounting, Cash & Treasury Management, Loan Accounting

PROFESSIONAL EXPERIENCE

Waypoint, Manchester, NH

Director of Finance (11/25 – Present)

- Managing daily accounting operations including general ledger, AP/AR, payroll and reconciliations
- Producing timely and accurate financial statements and reports for internal and external stakeholders
- Driving budget development, monitoring and forecasting with sharp financial analysis and cross-functional collaboration
- Leading internal controls, audits and compliance with regulatory and funder requirements
- Supervising and mentoring accounting staff with empathy, clarity and accountability
- Collaborating with leadership across departments to translate financial data into shared understanding and action
- Supporting strategic decision-making through long-term financial planning, scenario modeling, and resource alignment

Community Catalyst Inc., Boston, MA

- Interim Chief Financial Officer (07/25 – 10/25)
- Director, Finance and Financial Planning & Analysis (01/21 – 11/25)
- Directed financial planning, long-term forecasting, annual budgets, and rolling forecasts, aligning resources with organizational priorities.
- Led annual audits, Single Audits for Federal Awards, and Form 990 preparation, ensuring timely and clean audit results.
- Established internal controls and streamlined processes to ensure accuracy, compliance, and efficiency.
- Oversaw monthly close, reconciliations, and preparation of reports for executives and the board.
- Prepared and submitted quarterly/annual federal financial reports, ensuring compliance with FARs and federal award requirements.
- Implemented NetSuite and Vena systems, integrated payroll, and enhanced compliance and reporting capabilities.
- Managed banking, audit, and vendor relationships, fostering transparency and collaboration.
- Directed grant reporting, monitoring, and compliance with federal and private funding agreements.
- Collaborated on treasury and cash flow management to maintain liquidity and financial stability.

YMCA of Greater Nashua, Nashua, NH

Director of Finance (02/17 – 12/20)

- Directed AP, AR, reconciliations, balance sheet management, and debt covenant compliance.
- Managed fixed assets, depreciation schedules, and third-party billing processes.
- Produced monthly and quarterly financial statements and board reports with analysis of key trends.
- Led annual audits, Single Audits for Federal Awards, and Form 990 preparation, ensuring timely and clean audit results.
- Managed month- and year-end close activities, producing accurate reports for leadership and the board..
- Implemented and optimized financial/operating systems (SGA, Personify) to improve reporting and efficiency.
- Supervised and developed accounting staff, fostering growth and ensuring compliance with nonprofit standards.

Diggins & Rose Moving Systems, Hudson, NH

Accounts Payable Clerk (Part-Time) (09/15 – 12/16)

- Processed invoices, prepared check runs, monitored credit card activity, and reconciled accounts.

- Supported journal entries and monthly reconciliations.

Ektron Incorporation, Nashua, NH

Accountant (03/06 – 08/14)

- Managed accounts receivable, invoicing, collections, cash reports, and general ledger coding.
- Processed AP and travel expenses and reconciled corporate credit cards.
- Supported financial reporting and external audits.

Hertz Local Edition, Burlington, MA

Manager Trainee (06/05 – 02/06)

- Assisted operations management through financial analysis and reporting.
- Performed profit/loss and per-unit analysis to support business decisions.

EDUCATION

- MBA, Southern New Hampshire University, Manchester, NH — May 2009
- BBA, University of Massachusetts Lowell, Lowell, MA — June 2005 (Concentration: Finance & Management)

ERIN J. GEORGE-KELLY

PROFESSIONAL APPOINTMENTS/MEMBERSHIPS

- 2025-Present Leadership New Hampshire
- 2024-2025 Manchester, NH Planning Board
- 2021-2023 New Hampshire Council on Housing Stability – Governor appointed
- 2018-2021 New Hampshire Interagency Council on Homelessness – Governor appointed
- 2017-2023 Chair Manchester Continuum of Care
- 2013-2014 Leadership Greater Manchester

PROFESSIONAL EXPERIENCE

Effective June 2026

Chief Operating Officer – Waypoint, Manchester, NH

- Oversee daily operations of programs through direct oversight of the Vice President of Programs and facilitating the collaboration and functioning of the Directors' team. Execute strategic leadership and innovation
- Collaborate with the CEO and Board of Directors to develop and execute the organization's strategic initiatives.
- Maintains relationships with Waypoint's external partners and contracting agencies focused on the operational aspects of mission delivery.
- Collaborate with the CEO and Director of Finance in planning for Waypoint real estate needs to ensure they meet current and evolving program needs and provide adequate, safe space for clients and staff in accordance with the strategic plan.
- Oversee development of program outcome measures at the organizational and program levels that will facilitate a fuller understanding of current program mission-related impacts and provide information for making relevant program changes.
- Oversees workflows, establishes policies/procedures, and, in consultation with ELT, allocates resources agency-wide and, with program directors, leads improvement efforts to better meet the organization's mission.
- Develop and maintain acceptable standards of professional practice in the Organization.
- Ensures adequate staff capacity and resources, in conjunction with HR, while promoting a work environment in which staff are supported, offered rich professional development, and held accountable for performance including identifying and intentionally developing rising talent in the organization.
- Partner with the CEO and Director of Finance to manage budgeting, forecasting, and financial reporting.

January 2024- Present

Director of Innovation and Strategic Initiatives - Waypoint, Manchester, NH

- Implement the strategic plan of the organization in collaboration with the Board of Trustees
- Uplift the organizational vision by implementing initiatives that carry Waypoint into the community
- Infusing organizational culture throughout all corners of Waypoint.
- Build collaborative relationships locally and nationally to strategically advance Waypoint

January 2014-January 2024

Director of Homeless Youth and Young Adult Department – Waypoint, Manchester, NH

- Develop and implement strategic plans for all programs
- Oversee local, state, and federal grant applications, reporting and contracts

Erin J. George-Kelly

- Develop and manage program budgets
- Provide program evaluation and outcome data
- Facilitate the professional growth of staff by providing guidance around goal development and relevant learning opportunities

January 2022-2024

Alderman, Ward 12 – City of Manchester, NH

- Public Safety, Health and Traffic Committee
- Human Resources and Insurance Committee
- Bills on Second Reading Committee
- Special Committee on Alcohol, Other Drugs, and Youth Services
- Special Committee on Energy Contracts and Related Activities

February 2010-January 2014

Program Manager - Child and Family Services of New Hampshire, Manchester, NH

November 2008-February 2010

*Runaway and Homeless Youth Program & Student Assistance Program Supervisor -
Child and Family Services of NH, Manchester, NH*

July 2006-November 2008

Home-Based Family Therapist - Child & Family Services of NH, Manchester, NH

September 2005 – May 2006

Masters Level Counseling Intern – New England College Counseling Center, Henniker, NH

August 2005-July 2006

Residential Counselor - Wediko Children's Services, Windsor, NH

November 2004-June 2005

Facilitator of Drug & Alcohol Support Group -Youth Services, Hillsboro, NH

July 2003-June 2005

Out-of-School Suspension Coordinator - Hillsboro-Deering Schools, Hillsboro, NH

EDUCATION

Union Institute and University - Vermont College, Brattleboro, Vermont
2004-2006 Master of Arts, Psychology and Counseling

Gordon College - Wenham, Massachusetts

1997-2001 Bachelor of Arts, Psychology

1997-2001 Bachelor of Arts, Youth Ministry