



**STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
**OFFICE OF THE COMMISSIONER**

129 PLEASANT STREET, CONCORD, NH 03301-3857  
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Lori A. Shibanette  
 Commissioner

June 18, 2020

His Excellency, Governor Christopher T. Sununu  
 and the Honorable Council  
 State House  
 Concord, New Hampshire 03301

**INFORMATIONAL ITEM**

Pursuant to RSA 4:45, RSA 21-P:43, and Section 4 of Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10, Governor Sununu has authorized the Department of Health and Human Services, Office of the Commissioner, to enter into **Retroactive, Sole Source** contracts with the vendors listed below with a shared price limitation not to exceed \$500,000 for visiting nursing agencies to provide COVID-19 testing for individuals who are unable to access established or mobile testing sites, with the option to renew for up to one (1) additional year, effective retroactive to May 1, 2020, through April 30, 2021. 100% General Funds.

Vendor Name	Vendor Code	Area Served
Concord Regional Visiting Nurse Association, Inc.	174069	Merrimack, parts of Hillsborough, and Belknap County
Lake Sunapee Home Care and Hospice d/b/a Lake Sunapee Region VNA and Hospice	TBD	Merrimack, Grafton, and Sullivan County
North Country Home Health & Hospice Agency, Inc.	154643	Coos and Northern Grafton County
Pemi-Baker Community Health	TBD	Grafton and Belknap County
Nurses P.R.N., Inc.	TBD	Hillsborough County
VNA Home Health and Hospice Services, Inc.	TBD	Hillsborough, Rockingham, and Merrimack County
Central New Hampshire VNA & Hospice	177244	Belknap, Carroll, Merrimack, Grafton, and Strafford County
Regency Home Health, LLC	TBD	Hillsborough County
Cornerstone VNA	230881	Strafford, Carroll, Rockingham, and Belknap County
Rockingham Visiting Nurse Association and Hospice	TBD	Rockingham and Strafford County
Home Health and Hospice Care	TBD	Hillsborough and Rockingham County
VNA at HCS, Inc.	177274	Cheshire, Hillsborough and Sullivan County

Visiting Nurse, Home Care & Hospice of Carroll County	177274	Belknap, Carroll, Merrimack, Grafton and Strafford County
Home Health VNA of Haverhill d/b/a Home Health VNA of NH.	TBD	Hillsborough, Rockingham and Strafford County

Funds are available in the following account for State Fiscal Years 2020 and 2021, 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.

**05-95-95-950010-56760000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: COMMISSIONER'S OFFICE, OFFICE OF THE COMMISSIONER, OFFICE OF BUSINESS OPERATIONS**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2020	103-502664	Contracts for Oper Svc	95010999	\$500,000
2021	103-502664	Contracts for Oper Svc	95010999	\$0
			<b>Total</b>	<b>\$500,000</b>

**EXPLANATION**

This item is **Retroactive** and **Sole Source** because the Department, in the interest of the public's health and safety, identified vendors with capacity to quickly respond to the COVID-19 pandemic. The Contractors are visiting nurse agencies with service areas throughout New Hampshire and therefore are uniquely qualified to provide testing to individuals who are unable to access an established or mobile testing site and require a visiting nursing agency to administer COVID-19 testing in their homes. The Contractors began providing in-home testing during the first week of May to individuals experiencing signs or symptoms of COVID-19 who were unable to access an established or mobile testing site. The Department is ensuring that the appropriate personal protective equipment is provided to each Contractor or is replenished if a Contractor uses its own personal protective equipment.

The exact number of residents of the State of New Hampshire served from May 1, 2020, to June 30, 2020, will depend on the trajectory of the COVID-19 pandemic.

The Department is submitting requests to the Contractors to provide COVID-19 testing to individuals in their pre-existing service areas. The Contractors have forty-eight (48) hours from the time of the Department's request to collect the specimens. The Contractors must obtain a signed informed consent form from each eligible individual. Completed tests are then stored and sent for laboratory testing. The Contractors must communicate to the Department if there are shortages of staffing, testing kits, and/or personal protective equipment. The Contractors may use their own materials, which the Department will replace, or order materials from the Department to execute these services.

The Department is monitoring contracted services to ensure:

- Specimen collection is completed within forty-eight (48) hours of receiving a request from the Department.
- Daily oral or written reports are submitted by the Contractors to the Department to confirm the number of specimen collections completed during the previous twenty-four (24) hour period.

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
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As referenced in Exhibit A of the attached contracts, the parties have the option to extend the agreements for up to one (1) additional year, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and appropriate State approval.

Areas served: Statewide

Source of Funds: 100% General Funds

Respectfully submitted,

  
 Lori A. Shibinette  
Commissioner

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-01)


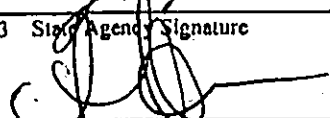
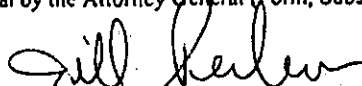
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Concord Regional Visiting Nurse Association, Inc.		<b>1.4 Contractor Address</b> 30 Pillsbury Street Concord, NH 03301	
<b>1.5 Contractor Phone Number</b> (603) 230-5661	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5/1/20		<b>1.12 Name and Title of Contractor Signatory</b> Beth J. Stepien President/CEO	
<b>1.13 State Agency Signature</b>  Date: 5/4/20		<b>1.14 Name and Title of State Agency Signatory</b> Ann Carden Assoc. Comm	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: 5/15/2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 5/1/20



**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



EXHIBIT A

**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot be occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal; by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'

*ASD*

5/1/20



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall 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

SS-2020-OCOM-16-HOMEC-01

Contractor Initials

5/1/20

Date

ASD



## EXHIBIT B

accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
- 5.1.1. 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.
- 5.2. Culturally and Linguistically Appropriate Services (CLAS)
- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or

SS-2020-OCOM-16-HOMEC-01

Contractor Initials BSJ  
Date 5/1/20





EXHIBIT B

services, as required by state and federal law.

6. Records

6.1. The Contractor shall keep records that include, but are not limited to:

6.1.1. 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.

6.1.2. 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.

6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

*[Handwritten Signature]*  
5/1/20



EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

*[Handwritten Signature]*  
Date 5/1/20



EXHIBIT C

the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

*[Handwritten Signature]*  
5/1/20



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996; Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

*[Signature]*  
5/1/20



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

*[Handwritten Signature]*  
5/1/20



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business

*[Signature]*  
5/1/20



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

*[Handwritten Signature]*  
5/1/20





Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 Signature of Authorized Representative  
 Name of Authorized Representative  
 Title of Authorized Representative  
 Date

Concord Regional VNA  
 Name of the Contractor  
 Signature of Authorized Representative  
 Name of Authorized Representative  
 Title of Authorized Representative  
 Date



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

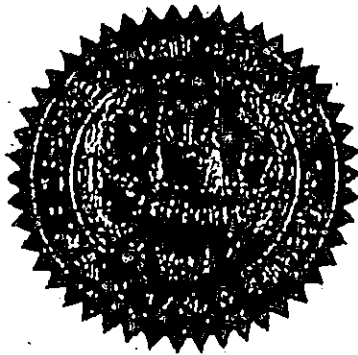
Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC. is a New Hampshire nonprofit corporation formed October 18, 1899. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 27<sup>th</sup> day of May A.D. 2015

*William M. Gardner*

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Michael Griffin, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Concord Regional Visiting Nurse Association, Inc.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a special meeting of the Board of Directors/shareholders, duly called and held on May 1, 2010, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Beth J. Slepian, President & CEO (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Concord Regional Visiting Nurse Association, Inc. to enter into  
(Corporation/LLC Name)

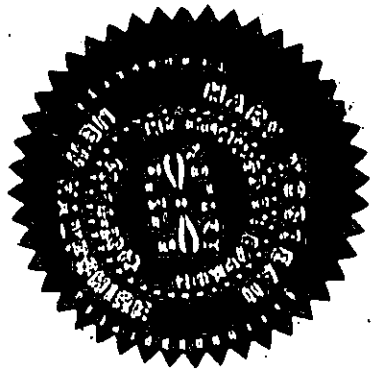
contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary 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: 5/1/20

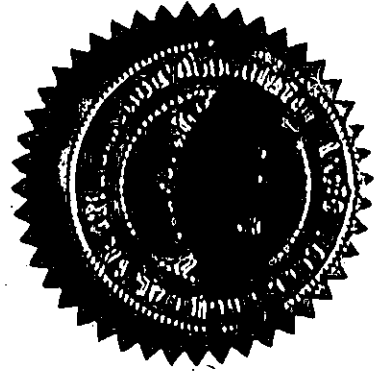
Michael Griffin  
Signature of Elected Officer  
Michael Griffin, Secretary  
Concord Regional Visiting Nurse Association

Mary Mosseau  
(Notary Public)



Commission Expires: 6/6/2023

MARY MOSSEAU, Notary Public  
State of New Hampshire  
My Commission Expires June 6, 2023





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
12/30/2019

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).

<b>PRODUCER</b> MARSH USA, INC. 99 HIGH STREET BOSTON, MA 02110 Attn: Boston.carrequest@Marsh.com	<b>CONTACT NAME:</b> _____		
	<b>PHONE (A/C, No, Ex):</b> _____	<b>FAX (A/C, No):</b> _____	
<b>CN107277064-CHS-gener-20-21</b>  <b>INSURED</b> CAPITAL REGION HEALTHCARE CORPORATION & CONCORD HOSPITAL, INC. ATTN: KATHY LAMONTAGNE, ADMINISTRATION 250 PLEASANT STREET CONCORD, NH 03301	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	<b>INSURER A:</b> Granite Shield Insurance Exchange		
	<b>INSURER B:</b>		
	<b>INSURER C:</b>		
	<b>INSURER D:</b>		
	<b>INSURER E:</b>		

**COVERAGES**      **CERTIFICATE NUMBER:** NYC-010660600-02      **REVISION NUMBER:** 3

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER: _____			GSIE-PRIM-2020-101	01/01/2020	01/01/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 12,000,000 PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTIONS \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			GSIE-PRIM-2020-101	01/01/2020	01/01/2021	SEE ABOVE

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Evidence of coverage for Concord Regional Visiting Nurse Association (CRVNA)  
GENERAL LIABILITY AND PROFESSIONAL LIABILITY SHARE A COMBINED LIMIT OF 2,000,000/12,000,000. HOSPITAL PROFESSIONAL LIABILITY RETRO ACTIVE DATE 1/1/2005 EACH OCCURRENCE AND AGGREGATE LIMITS ARE SHARED AMONGST THE GRANITE SHIELD EXCHANGE HOSPITALS.

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Dept. of Health & Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  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 of Marsh USA Inc. Elizabeth Stapleton <i>Elizabeth Stapleton</i>
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CONCORD REGIONAL  
VISITING NURSE  
ASSOCIATION

## **VISION**

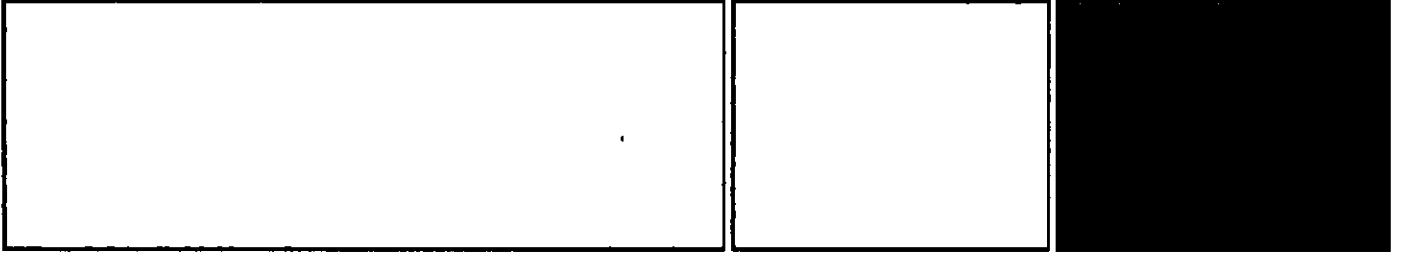
**A community where wellness and well-being is achieved through compassionate care to those in need.**

## **MISSION**

**The mission of Concord Regional Visiting Nurse Association is to improve the health of the people and communities it serves by managing illness and promoting wellness through all stages of life.**

## **VALUES**

**Respect  
Compassion  
Competence  
Culture of Excellence  
Leadership  
Stewardship**



**FINANCIAL STATEMENTS**

**September 30, 2019 and 2018**

**With Independent Auditor's Report**





**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

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**September 30, 2019 and 2018**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Concord Regional Visiting Nurse Association, Inc.

We have audited the accompanying financial statements of Concord Regional Visiting Nurse Association, Inc. (the Association), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Concord Regional Visiting Nurse Association, Inc. as of September 30, 2019 and 2018, and the results of its operations, changes in its net assets, and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

### ***Other Matter***

#### ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, in 2019 the Association adopted new accounting guidance, Accounting Standards Update No. 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities (Topic 958)*. Our opinion is not modified with respect to this matter.

*Berry Dunn McNeil & Parker, LLC*

Portland, Maine  
November 26, 2019

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Statements of Financial Position**

**September 30, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 3,407,990	\$ 2,709,920
Certificates of deposit	517,075	2,758,846
Patient accounts receivable, less allowance for doubtful accounts of \$190,079 in 2019 and \$189,092 in 2018	4,294,280	5,226,857
Other receivables	76,055	118,282
Prepaid expenses	232,447	188,261
Deposit - restricted	<u>9,005</u>	<u>16,005</u>
Total current assets	8,536,852	11,018,171
Investments	23,801,877	22,869,310
Beneficial interest in perpetual trusts	1,180,712	1,202,163
Property and equipment, net of accumulated depreciation and amortization	4,140,555	4,133,761
Other assets	<u>104,331</u>	<u>108,804</u>
Total assets	\$ <u>37,764,327</u>	\$ <u>39,332,209</u>

**LIABILITIES AND NET ASSETS**

Current liabilities		
Accounts payable	\$ 542,841	\$ 448,584
Accrued payroll and related expenses	2,373,814	2,341,899
Deferred revenue	<u>1,156,326</u>	<u>1,396,173</u>
Total current liabilities	4,072,981	4,186,656
Other liabilities	<u>104,331</u>	<u>108,804</u>
Total liabilities	<u>4,177,312</u>	<u>4,295,460</u>
Net assets		
Without donor restrictions	27,075,195	28,489,488
With donor restrictions	<u>6,511,820</u>	<u>6,547,261</u>
Total net assets	<u>33,587,015</u>	<u>35,036,749</u>
Total liabilities and net assets	\$ <u>37,764,327</u>	\$ <u>39,332,209</u>

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

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Statements of Operations**

**Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Net patient service revenue	\$ 31,214,611	\$ 31,370,126
Other revenues	930,401	832,125
Net assets released from restrictions for operations	<u>56,971</u>	<u>100,597</u>
Total operating revenue	<u>32,201,983</u>	<u>32,302,848</u>
Operating expenses		
Salaries and wages	22,431,997	21,533,621
Employee benefits	6,427,820	6,182,101
Purchased services	1,442,313	1,505,143
Supplies and other expenses	4,580,916	3,995,132
Depreciation and amortization	<u>352,491</u>	<u>394,870</u>
Total operating expenses	<u>35,235,537</u>	<u>33,610,867</u>
Operating loss	<u>(3,033,554)</u>	<u>(1,308,019)</u>
Nonoperating revenue and support		
Contributions	565,723	858,665
Spending policy allotment releases	171,862	171,862
Investment income	443,386	428,726
Realized gains on investments	168,502	193,689
Unrealized gains on investments	<u>269,788</u>	<u>1,245,904</u>
Total nonoperating revenue and support	<u>1,619,261</u>	<u>2,898,846</u>
(Deficiency) excess of revenue and other support over expenses	<u>(1,414,293)</u>	1,590,827
Net assets released from restrictions for capital purposes	<u>-</u>	<u>39,277</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (1,414,293)</u>	<u>\$ 1,630,104</u>

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

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Statements of Changes in Net Assets**

**Years Ended September 30, 2019 and 2018**

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Balances, October 1, 2017	\$ <u>26,859,384</u>	\$ <u>6,297,104</u>	\$ <u>33,156,488</u>
Excess of revenue and other support over expenses	1,590,827	-	1,590,827
Realized gains on investments	-	64,041	64,041
Unrealized gains on investments	-	421,170	421,170
Investment income	-	92,495	92,495
Change in fair value of beneficial interest in perpetual trusts held by others	-	(15,813)	(15,813)
Net assets released from restrictions for operations	-	(100,597)	(100,597)
Net assets released from restrictions for capital purposes	39,277	(39,277)	-
Spending policy allotment releases	<u>-</u>	<u>(171,862)</u>	<u>(171,862)</u>
Change in net assets	<u>1,630,104</u>	<u>250,157</u>	<u>1,880,261</u>
Balances, September 30, 2018	<u>28,489,488</u>	<u>6,547,261</u>	<u>35,036,749</u>
Deficiency of revenue and other support over expenses	(1,414,293)	-	(1,414,293)
Realized gains on investments	-	50,967	50,967
Unrealized gains on investments	-	79,227	79,227
Investment income	-	84,649	84,649
Change in fair value of beneficial interest in perpetual trusts held by others	-	(21,451)	(21,451)
Net assets released from restrictions for operations	-	(56,971)	(56,971)
Spending policy allotment releases	<u>-</u>	<u>(171,862)</u>	<u>(171,862)</u>
Change in net assets	<u>(1,414,293)</u>	<u>(35,441)</u>	<u>(1,449,734)</u>
Balances, September 30, 2019	\$ <u>27,075,195</u>	\$ <u>6,511,820</u>	\$ <u>33,587,015</u>

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

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Statements of Cash Flows**

**Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (1,449,734)	\$ 1,880,261
Adjustments to reconcile change in net-assets to net cash (used) provided by operating activities		
Depreciation and amortization	352,491	394,870
Realized gains on investments	(219,469)	(257,730)
Unrealized gains on investments	(349,015)	(1,667,074)
Change in fair value of beneficial interest in perpetual trusts	21,451	15,813
Decrease (increase) in		
Patient accounts receivable	932,577	(358,439)
Other receivables	42,227	(11,562)
Prepaid expenses	(44,186)	17,629
Deposit - restricted	7,000	2,995
Increase (decrease) in		
Accounts payable	94,257	(102,959)
Accrued payroll and related expenses	31,915	30,500
Deferred revenue	(239,847)	99,014
Net cash (used) provided by operating activities	<u>(820,333)</u>	<u>43,318</u>
Cash flows from investing activities		
Acquisition of property and equipment	(359,285)	(123,776)
Purchases of investments	(7,911,857)	(6,673,224)
Proceeds from sale of investments	7,547,774	4,297,012
Purchases of certificates of deposit	-	(632,644)
Proceeds from maturities of certificates of deposit	<u>2,241,771</u>	<u>-</u>
Net cash provided (used) by investing activities	<u>1,518,403</u>	<u>(3,132,632)</u>
Net increase (decrease) in cash and cash equivalents	698,070	(3,089,314)
Cash and cash equivalents, beginning of year	<u>2,709,920</u>	<u>5,799,234</u>
Cash and cash equivalents, end of year	<u>\$ 3,407,990</u>	<u>\$ 2,709,920</u>

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

# CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

## Notes to Financial Statements

September 30, 2019 and 2018

### Organization

Concord Regional Visiting Nurse Association, Inc. (the Association) is a non-stock, non-profit corporation organized in New Hampshire. The Association's primary purposes are to provide home health care, hospice, and community health services to residents of Concord, New Hampshire and surrounding communities. Credit is extended at regular terms without collateral.

The Association is a subsidiary of Capital Region Healthcare Corporation (CRHC), its sole corporate member. CRHC is a holding company for various providers of health care services to residents in central New Hampshire, including Concord Hospital.

### 1. Summary of Significant Accounting Policies

#### Use of Estimates

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

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-For-Profit Entities*. Net assets are classified as follows:

**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 Association. These net assets may be used at the discretion of the Association's management and the Board of Trustees (Board).

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire property and equipment are reported as support with donor restrictions. Absent explicit donor stipulations as to how long-lived assets must be maintained, satisfactions of donor restrictions are reported when the property and equipment are acquired and placed in service.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

**Cash and Cash Equivalents and Certificates of Deposit**

All liquid investments with an original maturity of three months or less are considered to be cash equivalents.

Certificates of deposit (CDs) have original maturities of seven months to one year. Cost approximates fair value.

**Deposit - Restricted**

The restricted deposit represents an amount on deposit to cover potential workers' compensation claims.

**Patient Accounts Receivable**

Patient accounts receivable is stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to the valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to patient accounts receivable.

**Property and Equipment**

Purchased property and equipment are recorded at cost. Owned property and equipment are depreciated on the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements are amortized by the straight-line method over the lesser of the lease term or the estimated useful life of the related asset.

**Investments**

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Consequently, it is reasonably possible that changes in the values 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 statements of operations and changes in net assets.

Funds have been pooled for investment purposes. Income received, and realized and unrealized gains and losses are apportioned to the participating funds based on their respective units in the pool, and then apportioned to the appropriate net asset categories according to donor restrictions and law. The units held by each fund are determined using fair value.

**Deferred Revenue**

Providers of home health services to patients eligible for Medicare home health benefits are paid prospectively for 60-day episodes of service. Deferred revenue represents advance payments for these services that have not yet been earned. Revenue under this program is recorded as revenue without donor restrictions in the statements of operations.



# CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

## Notes to Financial Statements

September 30, 2019 and 2018

### **Net Patient Service Revenue**

The Association records its revenue related to patients eligible for Medicare home health benefits based on the portion of the episodic payment earned for patient services rendered during the period. The Association records its revenue related to all other patients based on its standard charges for patient services rendered. The Association has contractual arrangements with the Social Security Administration and the New Hampshire Department of Health and Human Services to render services to qualifying patients which may result in the Association receiving payments for such services which differ from the standard charges. Any differences of this nature are recorded as contractual adjustments.

### **(Deficiency) Excess of Revenues and Other Support over Expenses**

The Association has deemed all activities as ongoing, major, or central to the provision of healthcare services and, accordingly, they are reported as operating revenues and expenses, except for contributions, investment returns, and spending policy allotment releases which are recorded as nonoperating revenue and support. These topics are included in the (deficiency) excess of revenue and other support over expenses pursuant to the fair value option under FASB ASC Topic 825.

The statements of operations include (deficiency) excess of revenues and other support over expenses. Changes in net assets without donor restrictions, which are excluded from this measure, consistent with industry practice, include net assets released from restrictions used to purchase property and equipment and contributions of long-lived assets (including contributions which by donor restriction are to be used for the purposes of acquiring such assets).

### **Income Taxes**

The Association is a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code.

### **Newly Adopted Accounting Pronouncement**

In August 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*, which makes targeted changes to the not-for-profit financial reporting model. The ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended September 30, 2019. Required disclosures for 2018 are also included in these financial statements.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

**Subsequent Events**

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through November 26, 2019, the date which the financial statements were available to be issued.

**2. Net Patient Service Revenue**

A summary of net patient service revenue for the years ended September 30 is as follows:

	<u>2019</u>	<u>2018</u>
Gross patient service revenue		
Medicare	\$ 26,630,723	\$ 26,980,641
Medicaid	2,156,751	2,077,971
Private patient	1,084,508	1,194,848
Other third-party	<u>3,988,904</u>	<u>3,667,733</u>
	33,860,886	33,921,193
Less contractual adjustments and charity care	<u>2,646,275</u>	<u>2,551,067</u>
Net patient service revenue	<u>\$ 31,214,611</u>	<u>\$ 31,370,126</u>

A summary of the payment arrangements with major third-party payors follows:

**Medicare**

- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.
- Providers of hospice services to patients eligible for Medicare hospice benefits are paid on a prospective basis, with no retrospective settlement, as long as the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate cap.

**Medicaid**

- Providers of home health services to Medicaid eligible patients are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on a statewide determined rate per service.

**3. Charity Care**

The Association has a policy of providing charity care to its clients who are unable to pay. Eligible clients are identified based on their financial information obtained and subsequent analysis. Since the Association does not expect payment, estimated charges for charity care are not included in revenue.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

The amount of home care charges foregone for services furnished under the Association's charity care policy was \$196,300 and \$265,100 for 2019 and 2018, respectively. Costs incurred for these activities approximated \$208,600 and \$276,400 for 2019 and 2018, respectively.

The Association also provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. Costs incurred for these activities, for services to Medicaid patients, approximated \$1,250,000 and \$1,043,000 for 2019 and 2018, respectively.

The Association was able to provide the above charity care under sliding fee scale policies and in activities without established rates or at rates substantially below cost through a combination of local community support and state grants. Local community support consisted of contributions and municipal appropriations.

In 2019 and 2018, approximately 1% of nongovernmental home health and hospice clients served received services on a discounted basis.

4. Availability and Liquidity of Financial Assets

As of September 30, 2019, the Association had working capital of \$4,463,871 and average days (based on normal expenditures) of cash and cash equivalents and certificates of deposit on hand of 46 and 154 at September 30, 2019 and 2018, respectively.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions costs not financed with debt or restricted funds (unfunded capital expenditures), were as follows as of September 30:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 3,407,990	\$ 2,709,920
Certificates of deposit	517,075	2,758,846
Patient accounts receivable, net	4,294,280	5,226,857
Other receivables	76,055	118,282
Investments without donor restrictions	<u>470,933</u>	<u>8,513,721</u>
Financial assets available to meet general expenditures within one year	<u>\$ 8,766,333</u>	<u>\$ 19,327,626</u>

The Association has board designated long-term investments that are intended to fund certain costs or projects that could be made available for general expenditure upon board approval. During 2019, the Association transferred approximately \$8,500,000 of investments without donor restrictions to the board-designated long-term investments primarily to help fund capital purchases. Since these investments require the Board's appropriation for spending, they have not been included in the information above, resulting in the decrease in average days of cash and cash equivalents and certificates of deposits on hand in 2019. The Association has other assets restricted to use, which are more fully described in Note 8, and which are not available for general expenditure within the next year and not reflected in the amounts above.

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

The Association manages its cash and cash equivalents available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability.
- Maintaining adequate liquid assets.

**5. Investments**

Investments are stated at fair value and consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 638,538	\$ 322,239
Mutual funds	2,088,821	2,458,370
U.S. Government bonds	3,775,796	1,628,233
Equities	14,969,878	14,059,223
Exchange traded funds	-	1,064,991
Corporate bonds and notes	<u>2,328,844</u>	<u>3,336,254</u>
	<b><u>\$ 23,801,877</u></b>	<b><u>\$ 22,869,310</u></b>

Investments by class of net assets and designation consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Without donor restrictions and undesignated	\$ 470,933	\$ 8,513,721
Without donor restrictions - designated by Board		
Available for capital purchases	17,045,988	8,119,912
Hospice House	412,113	382,104
Hospice House replacement reserve	219,238	237,179
30 Pillsbury Street replacement reserve	261,360	237,179
Donahue Fund	36,105	34,430
Leadership Fund	25,345	-
With donor restrictions		
Temporary in nature	1,759,018	1,710,233
Perpetual in nature (income of which is expendable)	<u>3,571,777</u>	<u>3,634,552</u>
	<b><u>\$ 23,801,877</u></b>	<b><u>\$ 22,869,310</u></b>

Investment income consisted of the following for the years ended September 30:

	<u>2019</u>	<u>2018</u>
Interest and dividends, net of fees	\$ 423,737	\$ 426,448
Realized gains on sales of investments	219,469	257,730
Unrealized gains on investments	<u>349,015</u>	<u>1,667,074</u>
	<b><u>\$ 992,221</u></b>	<b><u>\$ 2,351,252</u></b>

Investment management fees were \$135,895 for 2019 and \$126,682 for 2018.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

Endowment

The Association's endowment consists of individual funds established for a variety of purposes by donors. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Changes in endowment net assets for the years ended September 30 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, October 1, 2017	\$ <u>3,509,436</u>
Investment return	
Investment income	47,548
Net appreciation	<u>249,430</u>
Total investment return	<u>296,978</u>
Spending policy allotment releases	<u>(171,862)</u>
Endowment net assets, September 30, 2018	<u>3,634,552</u>
Investment return	
Investment income	42,715
Net appreciation	<u>66,372</u>
Total investment gains	<u>109,087</u>
Spending policy allotment releases	<u>(171,862)</u>
Endowment net assets, September 30, 2019	<u>\$ 3,571,777</u>

Strategies Employed for Achieving Objectives

The primary objective of the investment funds is preserving the purchasing power of the assets. The investment funds are managed based on relative performance, in a manner that provides liquidity and a dependable source of income. The goal is to attain a rate of return equal to the Consumer Price Index plus 4%.

Funds with Deficiencies

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or the State of New Hampshire Uniform Prudent Management of Institutional Funds Act (the Act) requires the Association to retain as a fund of perpetual duration ("underwater"). In accordance with GAAP, there were no such deficiencies at September 30, 2019 and 2018.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

Spending Policy

The Association has interpreted the Act as allowing the Board to appropriate for expenditure for the uses and purposes for which the endowment fund is established, unless otherwise specified by the donor, so much of the net appreciation, realized and unrealized, in the fair value of the assets of the endowment fund over the historic dollar value of the fund as is prudent. In doing so, the Board must consider the long and short-term needs of the Association in carrying out its purpose, its present and anticipated financial requirements, expected total return on its investments, price level trends, and general economic conditions. For the years ended September 30, 2019 and 2018, the Board retained all appreciation over 7% on donor-restricted endowment funds in net assets with donor restrictions.

6. Beneficial Interest in Perpetual Trusts

The Association is a beneficiary of the Benjamin and Gertrude Couch, George Griffin, Jeanne C. and Walter W. Dwyer, and Thelma A. Larson Trusts, the assets of which are not in the possession of the Association. The Association has legally enforceable rights and claims to such assets, including the right to income therefrom. Consistent with the provisions of FASB ASC Topic 958 Subtopic 605, related to accounting for contributions received and contributions made, these funds are included in the Association's financial statements. The fair value of the trust assets is reflected as an estimate of the present value of the future cash flows from the trusts and is reported as net assets with donor restrictions. Appreciation of the trusts is not available for expenditure by the Association unless the trustee decides to appropriate it. Total contributions from these trusts were \$81,537 in 2019 and \$76,466 in 2018.

7. Property and Equipment

A summary of property and equipment as of September 30 follows:

	<u>2019</u>	<u>2018</u>
Building and improvements	\$ 3,762,996	\$ 3,715,015
Leasehold improvements	1,160,818	1,160,818
Furniture and equipment	698,830	656,932
Information system equipment	<u>1,411,709</u>	<u>1,142,303</u>
	7,034,353	6,675,068
Less accumulated depreciation and amortization	<u>2,893,798</u>	<u>2,541,307</u>
Property and equipment, net	<u>\$ 4,140,555</u>	<u>\$ 4,133,761</u>

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**8. Net Assets**

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

	<u>2019</u>	<u>2018</u>
Funds maintained with donor restrictions temporary in nature:		
Slusser Fund - scholarships	\$ 101,094	\$ 101,261
Audrey Lindgren Fund - financial assistance	1,318,857	1,318,486
Bishop Scholarship - nursing education	2,835	3,046
Ruby Raine Nydegger Fund - pediatric education	16,859	15,785
Penacook Village Fund - homemaker services for residents of Penacook and Lower Boscawen	319,374	271,656
Hospice preparatory course and certification	<u>312</u>	<u>312</u>
	<u>1,759,331</u>	<u>1,710,546</u>
Funds subject to the Association's spending policy and appropriation Perpetual in nature, the income of which is expendable to support:		
General	1,136,357	1,136,357
Hospice House	823,377	823,377
Bishop Scholarship	20,543	20,543
Heston Hospice	463,244	463,244
Donahue Fund	32,199	32,199
Ruby Raine Nydegger Fund	32,282	32,282
Penacook Village Fund	899,567	899,567
Net appreciation of net assets with perpetual donor restrictions	<u>164,208</u>	<u>226,983</u>
	<u>3,571,777</u>	<u>3,634,552</u>
Funds maintained in perpetuity		
Beneficial interest in perpetual trusts, income without restrictions	<u>1,180,712</u>	<u>1,202,163</u>
Total	<u>\$ 6,511,820</u>	<u>\$ 6,547,261</u>

**9. Concentrations of Credit Risk**

The Association generated approximately 85% and 86% of its gross patient service revenues from the New Hampshire Medicaid and federal Medicare programs in 2019 and 2018, respectively. Under these programs, the provider is reimbursed for the care of the qualified clients at amounts which may differ from its standard charges.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

The Association grants credit without collateral to its patients, most of whom are local residents and insured under third-party payor agreements. The mix of receivables for patients and third-party payors at September 30, 2019 and 2018 was as follows:

	<u>2019</u>	<u>2018</u>
Medicare	72 %	75 %
Medicare Advantage	10	6
Medicaid	2	4
Other third-party payors	11	11
Patients	<u>5</u>	<u>4</u>
	<u>100 %</u>	<u>100 %</u>

Due to the large concentration of clients who receive benefits from the Medicare reimbursement program, the Association is highly dependent upon regulatory authorities establishing reimbursement rates that are adequate to sustain the Association's operations.

10. Contingency

Malpractice Insurance

The Association carries malpractice insurance coverage under a claims-made policy through a group risk sharing arrangement with CRHC. The policy is a claims-made policy that includes basic liability, as well as excess liability coverage on varying levels. The cost of purchasing the coverage is shared between the entities that have entered into the risk sharing agreement.

Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, will be uninsured. The Association intends to renew its coverage on a claims-made basis and has no reason to believe that it may be prevented from renewing such coverage. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to the claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined that no such accrual is necessary for the years ended September 30, 2019 and 2018.



CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018.

11. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$25,503,422	\$24,579,191
Other operating expenses		
Program supplies	1,913,320	1,717,580
Purchased services	670,454	807,183
Transportation	783,997	728,295
Other	703,947	462,927
Depreciation and amortization	<u>210,536</u>	<u>248,774</u>
Total program services	<u>29,785,676</u>	<u>28,543,950</u>
Administrative and general		
Salaries and benefits	3,356,395	3,136,531
Other operating expenses		
Purchased services	771,859	697,960
Transportation	40,787	118,508
Other	1,138,865	967,822
Depreciation and amortization	<u>141,955</u>	<u>146,096</u>
Total administrative and general	<u>5,449,861</u>	<u>5,066,917</u>
Total	<u>\$35,235,537</u>	<u>\$33,610,867</u>

The Association allocates expenses between program and administrative and general services. Benefits are allocated based on a percentage of total salaries, and depreciation, rent, and repairs and maintenance are allocated based on square footage. The remaining expenses are allocated using a Medicare cost reporting methodology.

12. Retirement Plan

The Association sponsors a 401(k) profit sharing plan (Plan) that includes an Association match covering employees who meet certain age and time requirements. Contributions to the Plan were \$902,863 for 2019 and \$842,662 for 2018.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

**13. Deferred Compensation Plan**

The Association had established a funded deferred compensation plan for the former President/CEO. The plan was designed to defer a portion of annual compensation and provide payments, as determined by the plan, at disability, retirement, death, separation from service, or for certain financial hardships. All amounts contributed and income earned under the funded plan are held in a trust and remain, until made available to the participant or designated beneficiary, the sole property and rights of the Association, and are included in other assets and other liabilities in the statements of financial position. The former President/CEO has elected for distribution at a future time.

**14. Related Party Transactions**

The Association engages in activities with CRHC and its subsidiaries on a regular basis. Services provided to affiliates by the Association include nursing services of \$93,495 for 2019 and \$75,420 for 2018. Services purchased from affiliates by the Association include information system support, telephone services, and supplies of \$774,213 for 2019 and \$701,935 for 2018. The Association owed Concord Hospital \$63,306 and \$43,051 as of September 30, 2019 and 2018, respectively. These amounts are included in accounts payable in the statements of financial position.

The Association also purchases pharmaceuticals from entities which are owned by a member of the Board. Total purchases were \$574,451 in 2019 and \$607,716 in 2018. The Association owed these entities \$68,363 and \$16,271 as of September 30, 2019 and 2018, respectively, which was included in accounts payable in the statements of financial position.

**15. Fair Value of Financial Instruments**

ASC Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC Topic 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

**CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

The following table sets forth by level, within the fair value hierarchy, the Association's assets measured at fair value on a recurring basis as of September 30:

	2019			
	<u>Carrying Amount</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments				
Cash and cash equivalents	\$ 638,538	\$ 638,538	\$ -	\$ -
Mutual funds	2,088,821	2,088,821	-	-
U.S. Government bonds	3,775,796	3,775,796	-	-
Equities	14,969,878	14,969,878	-	-
Corporate bonds	<u>2,328,844</u>	<u>-</u>	<u>2,328,844</u>	<u>-</u>
	23,801,877	21,473,033	2,328,844	-
Beneficial interest in perpetual trusts	1,180,712	-	-	1,180,712
Assets to fund deferred compensation	<u>104,331</u>	<u>104,331</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$25,086,920</u></b>	<b><u>\$21,577,364</u></b>	<b><u>\$ 2,328,844</u></b>	<b><u>\$ 1,180,712</u></b>
	2018			
	<u>Carrying Amount</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments				
Cash and cash equivalents	\$ 322,239	\$ 322,239	\$ -	\$ -
Mutual funds	2,458,370	2,458,370	-	-
U.S. Government bonds	1,628,233	1,628,233	-	-
Equities	14,059,223	14,059,223	-	-
Exchange traded funds	1,064,991	1,064,991	-	-
Corporate bonds	<u>3,336,254</u>	<u>-</u>	<u>3,336,254</u>	<u>-</u>
	22,869,310	19,533,056	3,336,254	-
Beneficial interest in perpetual trusts	1,202,163	-	-	1,202,163
Assets to fund deferred compensation	<u>108,804</u>	<u>108,804</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$24,180,277</u></b>	<b><u>\$19,641,860</u></b>	<b><u>\$ 3,336,254</u></b>	<b><u>\$ 1,202,163</u></b>

Fair value of the investments is measured using quoted prices in active markets where available. Fair value of Level 2 corporate bonds is primarily based on estimates using market prices of comparable securities.

Fair value of the beneficial interest in perpetual trusts is measured based on quoted market prices of the investments in the trusts, but is classified as Level 3 as there is no market in which to trade the beneficial interest itself.

CONCORD REGIONAL VISITING NURSE ASSOCIATION, INC.

Notes to Financial Statements

September 30, 2019 and 2018

Changes in the fair value of assets classified as Level 3 are comprised of the following:

Balance, October 1, 2017	\$ 1,217,976
Change in value	<u>(15,813)</u>
Balance, September 30, 2018	1,202,163
Change in value	<u>(21,451)</u>
Balance, September 30, 2019	<u>\$ 1,180,712</u>



CONCORD REGIONAL  
VISITING NURSE  
ASSOCIATION

YOUR  
CHOICE  
FOR

120 YEARS

**Board of Trustees**

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*Chair*

Curbstone Financial Management Corporation

Michelline Dufort  
*Vice-Chair*

UNH Center for Family Enterprise

James Mullins, CFA  
*Treasurer*

DL Carlson Investment Group

Michael T. Griffin  
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Cross Insurance

Beth J. Slepian, MBA, PT  
*President/CEO*

Concord Regional VNA

Andrea Stevenson, RN, BSN  
*Representative At-Large*

The Derryfield School

Brett Allard, Esq.

Bernstein Shur

Daniel L. Andrus

Foundation for Healthy Communities

Patricia Bourgault

Concord Eye Care

Deacon Winton DeRosia

Christ the King Parish

Brian D. Duffy, Esq.

Northeast Delta Dental

Erin Feltes, Esq.

DrummondWoodsum

David F. Green, MD

Concord Hospital Center for Urologic Care  
Concord Hospital Medical Group

Paul Greenan

Associated Grocers of New England

Timothy Lesko

Granite Investment Advisors

Lyn Lindpaintner, MD

Retired Concord Hospital Medical Group

# BETH J. SLEPIAN, MBA, PT

Phone: (603) 230-5661 E-mail: [beth.slepian@crvna.org](mailto:beth.slepian@crvna.org)

Dynamic leader with strong communication and interpersonal skills. Experienced in all levels of home care and hospice operations, including budgeting, strategic planning, and personnel management. Proven ability to ensure high quality patient outcomes and patient satisfaction. Successful track record of leading complex organizational improvement efforts and implementation of best practices. Demonstrated ability to work throughout a continuum of care.

## Professional Experience

- 2015 – Present *President/Chief Executive Officer, Concord Regional Visiting Nurse Association, Concord, NH*  
Responsible to the Board of Trustees for the strategic, operational, and development activities of the agency's Home Care and Hospice Program, Hospice House, Private Duty Program and Community Health Services.
- 2013 – 2015 *Vice President, Education and Clinical Compliance, Concord Regional Visiting Nurse Association, Concord, NH*  
Researched and analyzed federal, state, and local regulations, to insure compliance. Prepared and implemented education and corrective actions for clinical staff.
- 2011 – 2013 *Administrator, NRH Home Care, Northeast Rehabilitation Health Network, Salem, NH*  
Directed all daily operations of NRH Home Care to ensure that care is delivered according to the philosophy, goals, objectives, and policies and procedures of the department.
- 2011 – 1995 *Clinical Director, NRH Home Care, Northeast Rehabilitation Health Network, Salem, NH*
- 1994 – 1995 *Physical Therapist, NRH Home Care, Northeast Rehabilitation Health Network, Salem, NH*
- 1992 – 1994 *Director of Physical Therapy, New Hampshire Rehabilitation Hospital, Concord, NH*
- 1987 – 1992 *Northeast Rehabilitation Hospital, Salem, NH*  
*Stroke Program Director, 1990*  
*Staff/Senior Staff Physical Therapist 1987-1990*

## Community/Committee Participation/Awards

- New Hampshire Department of Health and Human Services Commissioner's Long Term Care Workgroup - Member
- University of New Hampshire Peter T. Paul College of Business and Economics CEO Peer Group - Member
- Panel with Congresswoman Anne McLane Kuster on Prescription Medication Costs
- VNA Health System of Northern New England, President
- CATCH Community Housing- Board of Directors
- New Hampshire Cares ACO - Management Committee, Transformation of Care Committee
- National Association of Home Care Government Affairs Committee
  - Advocacy Medicare Advantage Subcommittee
- Home Care, Hospice & Palliative Care Alliance of New Hampshire – Board of Directors
  - Chair of the Legislative Committee
- Havenwood Heritage Heights, Concord, NH – Board of Directors
- Greater Concord Chamber of Commerce – Board of Directors
- Region 2 Lead for 1115 (a) Medicaid Waiver Demonstration Project to Build Capacity for Transformation of the delivery of Behavioral Health Services. - Executive Committee Member
- National Government Services Provider Outreach and Education Advisory Group for Home Health and Hospice
- National Home Health, Hospice & Palliative Care Organization, Advocacy Sessions Capitol Hill, NH Delegation
- 2018 Mary Ellen LaRoche Home Care Public Policy Award Recipient, Home Care Association of NH

## Licensure: Physical Therapist

New Hampshire #964

## Education

- Master of Business Administration, Non-Profit Leadership, New England College
- Excellence in Governance Certificate Program, NH Center for Nonprofits/Saint Anselm College
- Bachelor of Science, Physical Therapy, University of Vermont

## Professional Membership

American Physical Therapy Association

# Geraldine Holmes

## **Chief Financial Officer - Concord Regional VNA**

Hooksett, NH 03106

gholmes2010@live.com

1-603-686-6898

Highly motivated individual looking to obtain a position where my leadership skills in finance, customer service and communication will be utilized.

Authorized to work in the US for any employer

## Work Experience

### **Chief Financial Officer**

Concord Regional VNA.

May 2016 to Present

- Oversees and provides direct supervision of the finance, payroll, billing and accounting staff
- Assists management team in preparing financial data for contract and grant requests
- Maintains the reporting for donations and schedules related to restricted assets/ endowment funds
- Coordinates the preparation of all finance schedules for the annual external audit
- Prepares quarterly cost reports and program statements
- Compiles and reports data for the annual Medicare Cost Report
- Maintains the chart of accounts and processes the month end general ledger transactions
- Develops and implements streamlined and sophisticated procedures within the finance department
- Prepares and presents annual budgets to Board of Directors
- Prepares and presents monthly Financial Statements for Finance Committee and Board of Directors.

### **Director of Finance**

Hanover Hill Health Care Center

January 2000 to May 2016

- Manage all Financial Functions of a 124 Bed Skilled Facility
- Oversees the management and implementation of Billing processes for Medicare, Medicaid, Private and Commercial Insurances to ensure continued compliance
- Preparation and presentation of Financial Statements for monthly management meetings and other financial reporting requirements
- Prepare and analyze monthly General Ledger to ensure ongoing compliance
- Prepare Quarterly Federal, State Tax Returns and Annual Cost Reports
- Manage all Cash Flow transactions
- Prepare and implement Annual Budgets
- Manage Information Technology- including hardware and software purchases, website changes, software updates and daily maintenance and troubleshooting
- Develop forecasts based on upcoming regulatory changes
- Work closely with Administrator to ensure facility is compliant with all regulatory guidelines

## Education

**MBA**

Southern New Hampshire University

**Bachelor's Degree in Accounting**

Southern New Hampshire University

**Skills**

- Financial Reporting
- accounting
- cash
- budget
- payroll

**Additional Information****Computer Skills:**

Microsoft Office, Netsolutions Clinical/Financial Software, Peachtree Accounting, ADP, PolicyTech, Quick Books, Kronos Timekeeper Manager, Microsoft Publisher and Mckesson.

**Other:**

- Served as Chair of Customer Service Committee for 5 years,
- Serves on the Finance Committee for Region 2
- Serves on the Board of Directors of the Concord Family YMCA
- Serves on the Finance Committee of the Home Care Association of NH
- Voted by peers for annual Managers Star Award 2010, 2012 and 2013
- Serves as Administrative Support for the Candia Trustees of Trust Funds



**Concord Regional VNA**

**Key Personnel**

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Beth Slepian	President/CEO	\$257,274	0%	0%
Geraldine Holmes	CFO	\$181,600	0%	0%



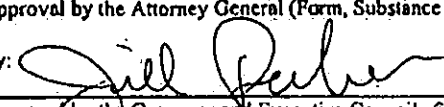
Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-02)

**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.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Lake Sunapee Home Care and Hospice d/b/a Lake Sunapee Region VNA and Hospice		<b>1.4 Contractor Address</b> 107 Newport Rd PO Box 2209 New London, NH 03257	
<b>1.5 Contractor Phone Number</b> (603) 526-4077	<b>1.6 Account Number</b> 010-095-5676-103- 502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5/1/20		<b>1.12 Name and Title of Contractor Signatory</b> James C. Lhane, CEO	
<b>1.13 State Agency Signature</b>  Date: 5/4/2020		<b>1.14 Name and Title of State Agency Signatory</b> Ann Landry, ASSE COM	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: 5/15/2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 5/1/20

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

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Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

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**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:

- 1.1.1. Advance Practice Registered Nurses (APRNs).
- 1.1.2. Registered Nurses (RNs).
- 1.1.3. Licensed Practical Nurses (LPNs).
- 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.

1.2. The Contractor shall ensure services are available in its pre-existing service area.

1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.

1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.

1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:

- 1.5.1. Staffing shortage.
- 1.5.2. Shortage of testing kits.
- 1.5.3. Shortage of personal protective equipment (PPE).

1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.

1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:

- 1.7.1. Video recordings;
- 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
- 1.7.3. Pictograms.

1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of

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**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'

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**EXHIBIT B**

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health

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**EXHIBIT B**

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 D, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

5.1. Impacts Resulting from Court Orders or Legislative Changes

5.1.1. 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.

5.2. Culturally and Linguistically Appropriate Services (CLAS)

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**EXHIBIT B**

5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

6.1. The Contractor shall keep records that include, but are not limited to:

6.1.1. 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.

6.1.2. 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.

6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

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New Hampshire Department of Health and Human Services  
Home Care Testing Program



EXHIBIT C

the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

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Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI.

*[Handwritten Signature]*  
*[Handwritten Date: 7/1/20]*





Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business

*[Handwritten Signature]*  
5/11/20



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

Date

*[Handwritten Signature]*  
5/1/20



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 Ann Carley  
 \_\_\_\_\_  
 Name of Authorized Representative  
 Assoc. Cbrly  
 \_\_\_\_\_  
 Title of Authorized Representative  
 5/14/20  
 \_\_\_\_\_  
 Date

Latie Surpre Homecare and Hospice d/af  
 Name of the Contractor  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 James Colhane  
 \_\_\_\_\_  
 Name of Authorized Representative  
 CEO  
 \_\_\_\_\_  
 Title of Authorized Representative  
 5/14/20  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

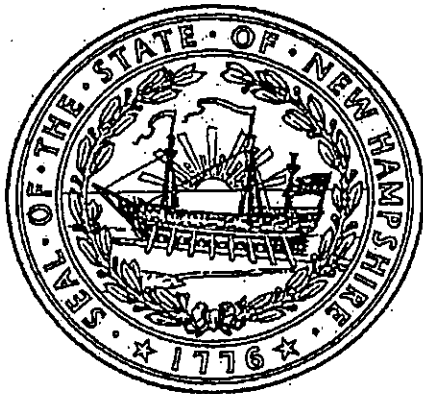
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that LAKE SUNAPEE HOME CARE AND HOSPICE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 09, 1970. 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: 60769

Certificate Number : 0004828537



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 28th day of February A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, George Quackenbos, Secretary, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Lake Sunapee Homecare and Hospice d/b/a Lake Sunapee Region VNA and Hospice.

(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on March 24th, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

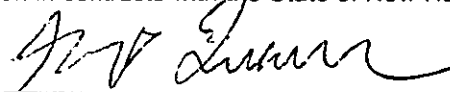
VOTED: That James Culhane, CEO (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lake Sunapee Homecare and Hospice d/b/a Lake Sunapee Region VNA and Hospice to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/4/2020



Signature of Elected Officer  
Name: George Quackenbos  
Title: Board Secretary



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/4/2020

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).

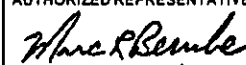
<b>PRODUCER</b> Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03064	<b>CONTACT NAME:</b> Kimberly Gutekunst <b>PHONE (A/C No., Ex):</b> 603-882-2766 <b>E-MAIL ADDRESS:</b> kgutekunst@eatonberube.com	<b>FAX (A/C No.):</b> 603-886-4230
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Lake Sunapee Region Visiting Nurse Association 107 Newport Road P.O. Box 2209 New London NH 03257	<b>INSURER A:</b> National Union Fire Ins Co	
	<b>INSURER B:</b> Travelers Insurance	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
<b>INSURER F:</b>		<b>NAIC #</b> 19046

**COVERAGES**      **CERTIFICATE NUMBER:** 1421777477      **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 SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		VHNU-HG-0006886-00	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 50,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		VHNU-HA-0006893-00	3/1/2020	3/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$		VHNU-HX-0006895-00	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A B A	Professional Liability Crime		VHNU-HG-0006886-00 106018374 VHNU-HP-0006890-00	3/1/2020 3/1/2018 3/1/2020	3/1/2021 3/1/2021 3/1/2021	1,000,000 per claim Fidelity Property 3,000,000 aggr \$500,000 \$2,998,203

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Visiting Nurse Association and Hospice  
Lake Sunapee Region Visiting Nurse Association and Hospice  
Lake Sunapee Region Visiting Nurse Association and Affiliates: Lake Sunapee Home Care and Hospice d/b/a Lake Sunapee Region VNA & Hospice; Lake Sunapee Community Health Services

<b>CERTIFICATE HOLDER</b>  NH Department of Health and Human Services 129 Pleasant St Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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


<b>PRODUCER</b> USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	<b>CONTACT NAME:</b> Lorraine Michals, CIC <b>PHONE (A.C. No, Ext):</b> 603-665-6028 <b>FAX (A.C. No):</b> <b>E-MAIL ADDRESS:</b> lorraine.michals@usi.com													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A : Technology Insurance Company, Inc.</td> <td>42376</td> </tr> <tr> <td>INSURER B :</td> <td></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 : Technology Insurance Company, Inc.	42376	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :
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INSURER C :														
INSURER D :														
INSURER E :														
INSURER F :														
<b>INSURED</b> Lake Sunapee Region VNA PO Box 2209 New London, NH 03257														

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPOP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	TWC3805995	07/01/2019	07/01/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 \*\*\*Workers Compensation\*\*\*3.A. NH  
 Evidence of Insurance.

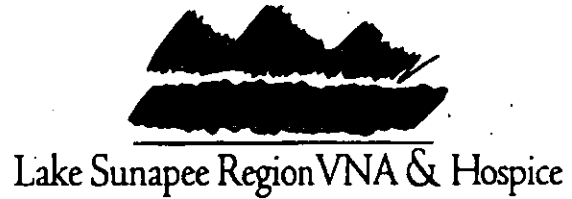
<b>CERTIFICATE HOLDER</b> NH Department of Health & Human Services 129 Pleasant Street Concord, NH 03301-3857	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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**Mission Statement**  
**Lake Sunapee Region VNA**

*Lake Sunapee Region VNA & Hospice provides health care and hospice services for individuals and families in homes and community settings, fostering continuity of care across settings, and enabling people to stay in their homes as long as possible.*

**Note:**

- **Lake Sunapee Community Health Services is a wholly-owned affiliate of Lake Sunapee Region VNA**

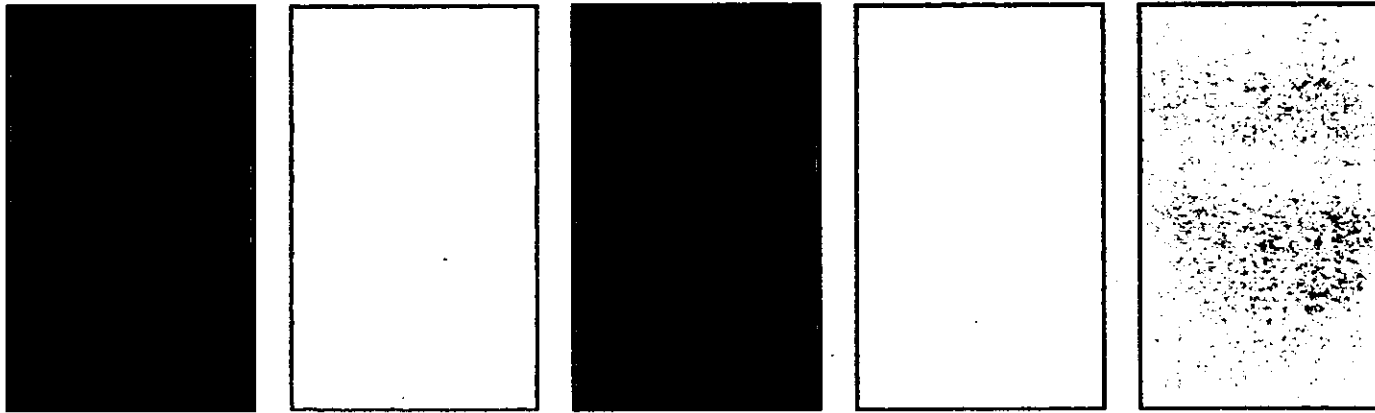


**EXECUTIVE SUMMARY  
SEPTEMBER 30, 2019**

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

**GAIN CONTROL**

[berrydunn.com](http://berrydunn.com)



## Audit Results



Required  
Auditor  
Communications

Our audit opinion on  
the consolidated  
financial statements  
was **unmodified**.

## INDEPENDENT AUDITOR'S REPORT

### MANAGEMENT'S RESPONSIBILITY

- The preparation and fair presentation of the consolidated financial statements is management's responsibility.
- Design, implementation and maintenance of internal controls over financial reporting
- Selection and use of appropriate accounting policies.

### OUR RESPONSIBILITY

- To express an opinion on the consolidated financial statements in conformity with U.S. Generally Accepted Accounting Principles
- To obtain reasonable (not absolute) assurance that the consolidated financial statements are free from material misstatement.
- Examine, on a test basis, evidence supporting amounts and disclosures in the consolidated financial statements
- Select audit procedures based on our assessment of risk of material misstatement.
- Consider internal control to design our procedures

Required  
Auditor  
Communications

**KEY HIGHLIGHTS**

- **One new accounting policy adopted** - Accounting Standards Update No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities (Topic 958).
- There were **no significant audit adjustments**.
- The basis for significant estimates used by management are **reasonable**

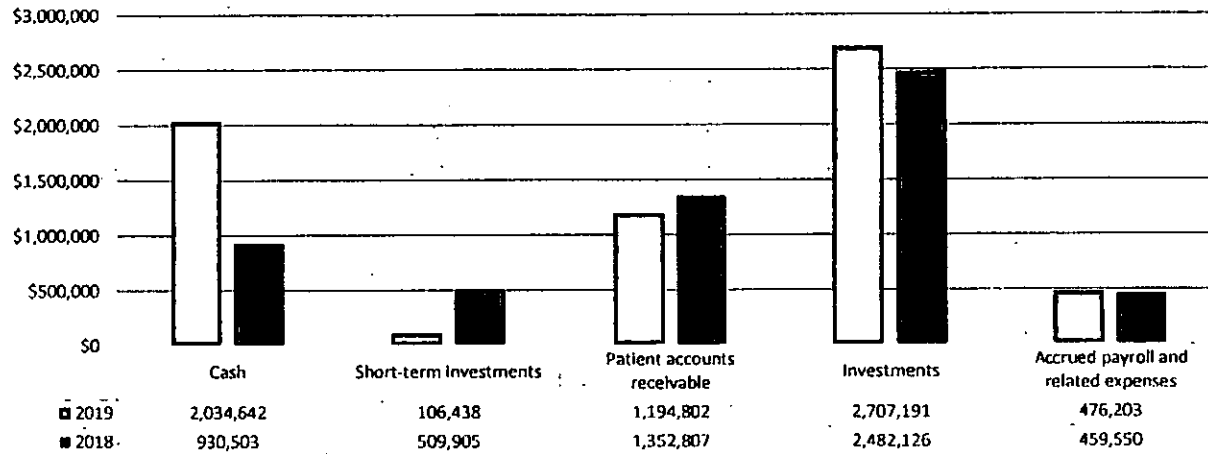
Required  
Auditor  
Communications

No material weaknesses  
in internal control were  
identified as part of our  
testing and audit  
procedures.

**INTERNAL CONTROL CONSIDERATION**

- We considered internal control over financial reporting to design our audit procedures for the purpose of expressing an opinion on the consolidated financial statements
- We do not express an opinion on the effectiveness of internal control
- Our procedures are not designed to identify all deficiencies in internal control that might be a control deficiency, a significant deficiency or a material weakness; therefore there can be no assurance that all deficiencies have been identified

### Consolidated Balance Sheets

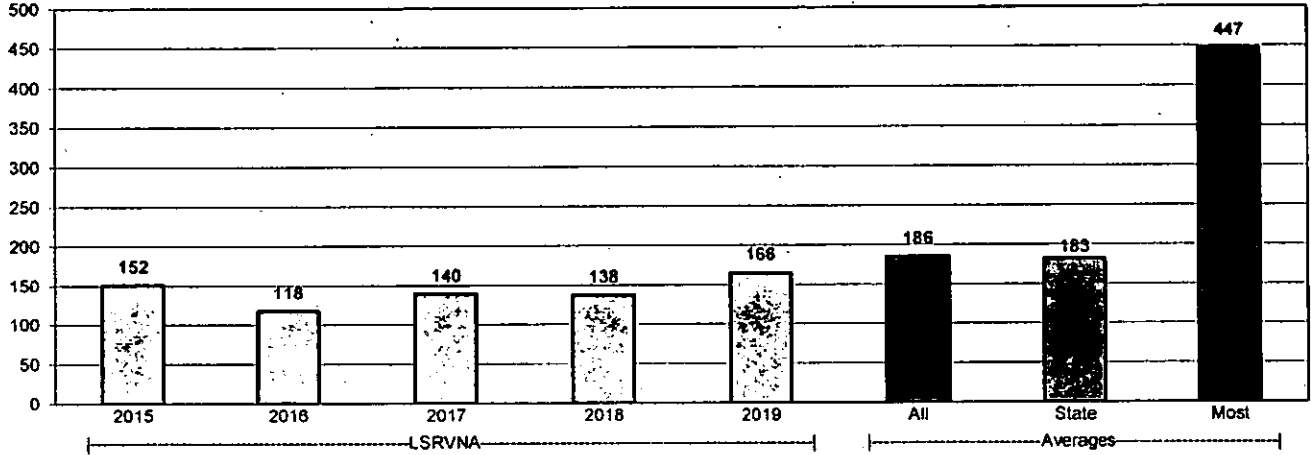


- Short-term investments decreased \$403K – Due to CD's maturing that were not renewed and transferred into cash.
- Patient accounts receivable decreased \$158K – Accounts receivable balance decreased \$58K and the allowance bad debt grew by \$100K as a result of the aging and historical collection trends.
- Investments increased \$225K – \$200K transfer from cash to investment and positive market performance.
- Accrued payroll and related expenses increased \$17K – Due to one additional day of accrual



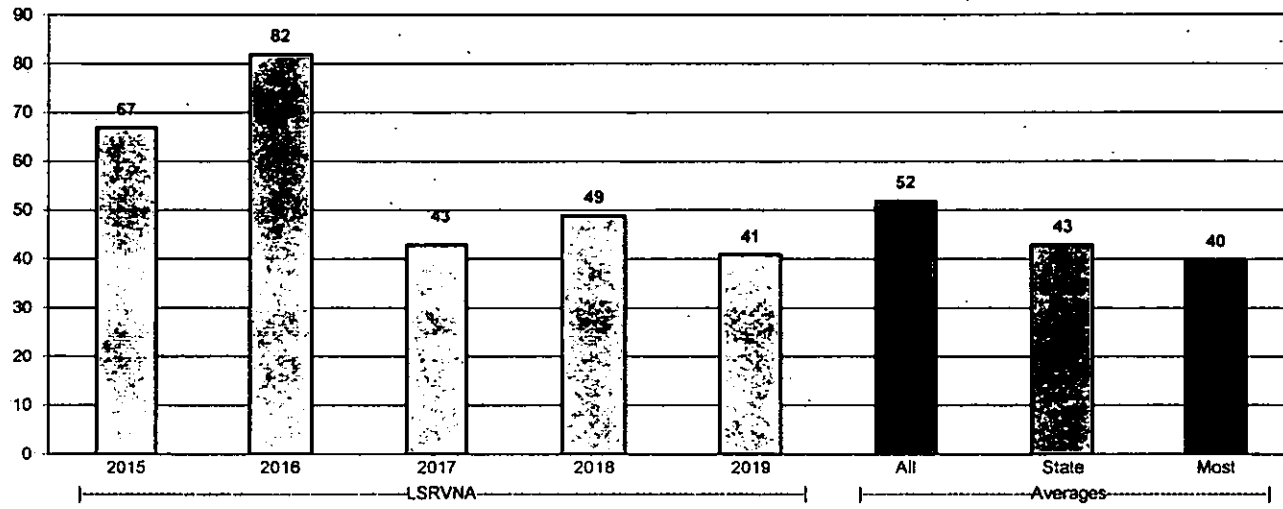


**Days Expense in Operating Cash and Cash  
Equivalents and Investments  
(Including Assets Limited as to Use)**





### Days Revenue in Accounts Receivable

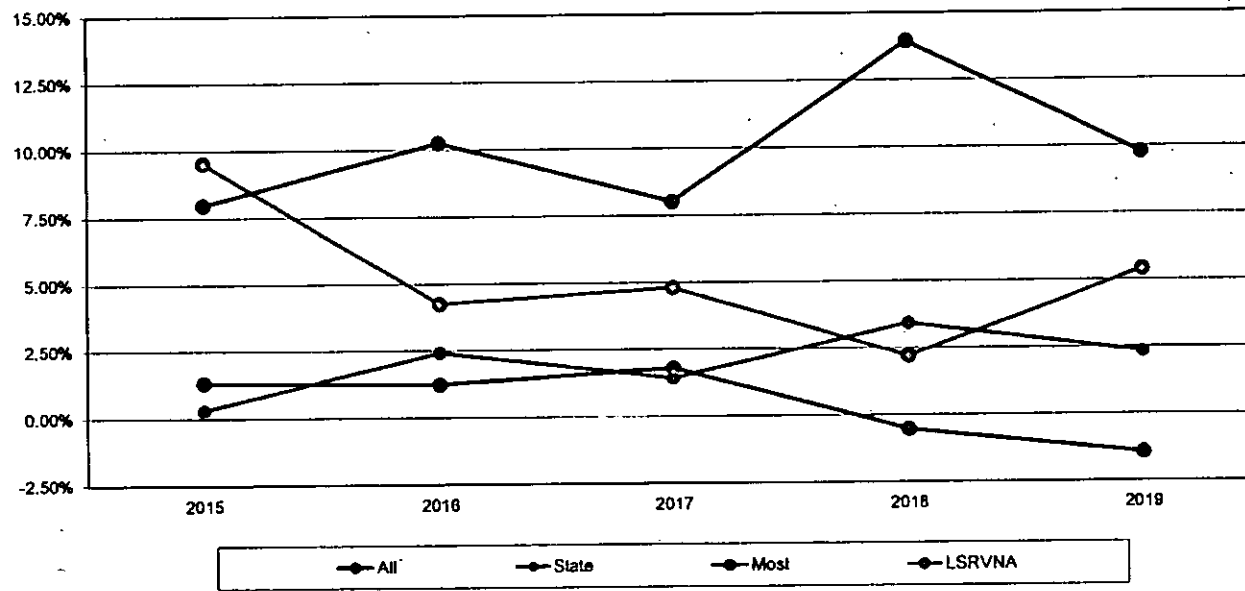


## Consolidated Statements of Operations

	2019	2018	Change	
			Amount	%
<b>Operating revenue</b>				
Patient service revenue	\$ 10,765,497	\$ 10,115,965	\$ 649,532	
Provision for bad debts	(245,170)	(188,511)	(56,659)	
Net patient service revenue	10,520,327	9,927,454	592,873	
Net assets released from restrictions	17,596	36,056	(18,460)	
Other operating revenue	85,626	96,444	(10,818)	
Total operating revenue	10,623,549	10,059,954	563,595	5.60%
<b>Operating expenses</b>				
Salaries and benefits	8,799,658	8,631,557	168,101	
Supplies and other operating expenses	1,244,580	1,234,808	9,772	
Professional fees and contract services	481,507	381,468	100,039	
Depreciation	110,708	126,999	(16,291)	
Total operating expenses	10,636,453	10,374,832	261,621	2.52%
Operating loss	(12,904)	(314,878)	301,974	
<b>Other revenue and gains</b>				
Contributions	379,025	403,596	(24,571)	
Municipal appropriations & United Way	85,308	91,990	(6,682)	
Investment income	124,015	41,623	82,392	
Change in fair value of investments	(81,139)	232,611	(313,750)	
Total other revenue and gains	507,209	769,820	(262,611)	
Excess of revenues over expenses	\$ 494,305	\$ 454,942	\$ 39,363	



### Excess of Revenue over Expenses as a Percentage of Operating Revenue (Excluding Investment Activity)





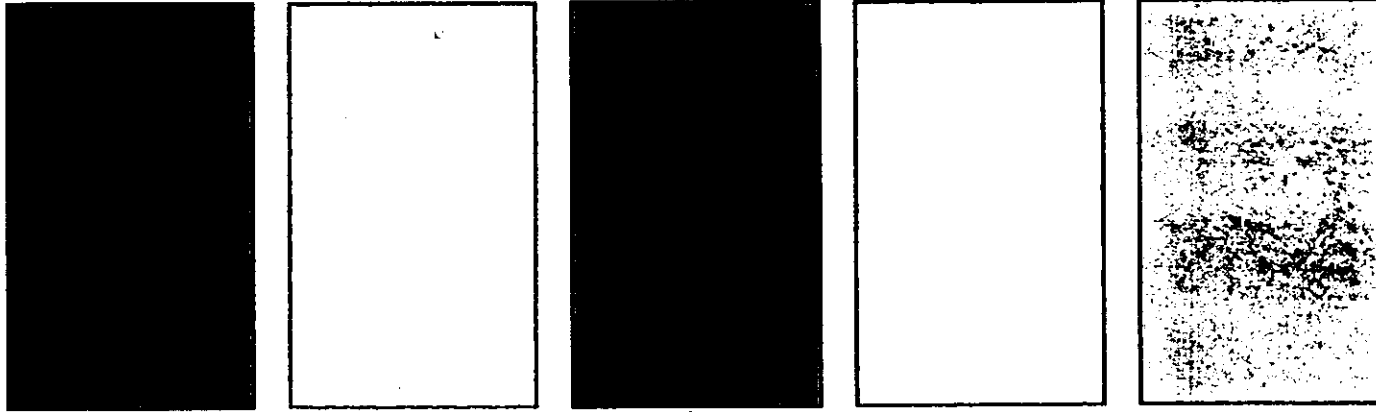
Highlighted  
Footnote  
Disclosures

- Significant accounting policies (Note 1)-
  - Use of Estimates
  - Allowance for Uncollectible Accounts
  - Recently Issued Accounting Pronouncement
- Availability and Liquidity of Financial Assets (Note 2)
- Investments (Note 3)
- Net Assets (Note 7)
- Patient Service Revenue & Concentration of Risk (Note 8 & 12)
- Retirement Plan (Note 11)



## Emerging Issues

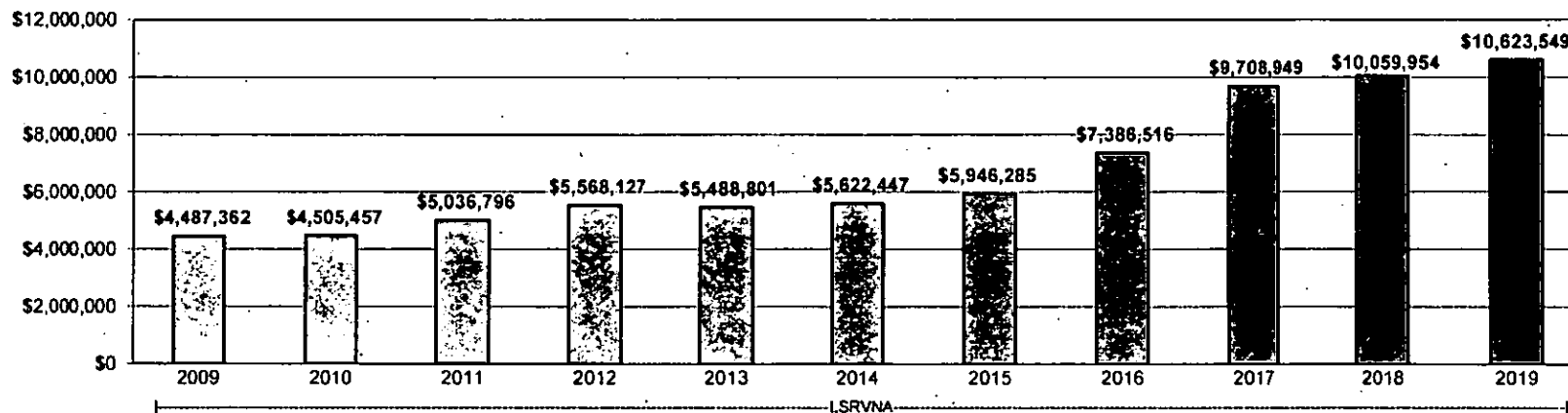
- Medicare Final Hospice Rates FY 2020
- Proposed Medicare Cost Report Changes
- Internal Revenue Service (IRS) Universal Availability Examinations
- 403(b) Plan Document Remedial Amendment Period
- Exempt Organizations and the "Parking Tax"
- Unrelated Business Income Reminders
- IRS Work Plan



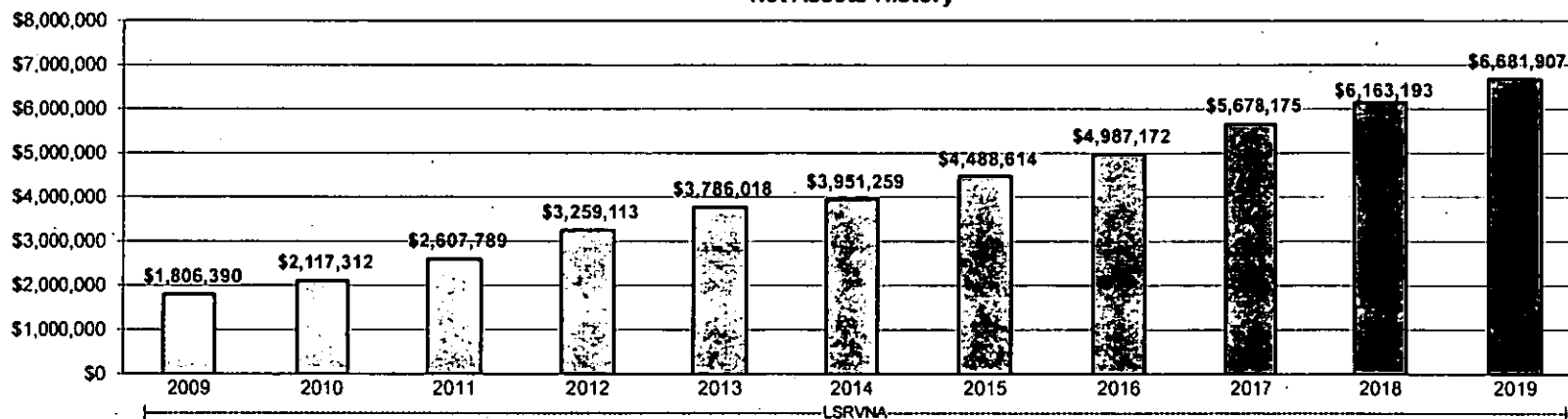
## Operating Metrics



### Operating Revenue History



### Net Assets History





**Hospice continues to be the leading industry source of profit margins**

**Schedule of Operations By Program  
For the Year Ended September 30, 2019**

	<u>Home Care</u>	<u>Hospice Visiting</u>	<u>Community Health</u>	<u>Other</u>	<u>Total</u>
Operating Revenue	\$ 6,053,825	\$ 2,789,063	\$ 1,700,092	\$ 80,569	\$ 10,623,549
Direct Expenses	3,635,096	1,617,424	1,537,568	20,759	6,810,847
GROSS MARGIN	2,418,729	1,171,639	162,524	59,810	3,812,702
Indirect Expenses	2,171,541	689,821	951,398	12,845	3,825,605
SURPLUS (LOSS) FROM OPERATIONS	247,188	481,818	(788,874)	46,965	(12,903)
Total Other Gains and Losses, Net	22,178	30,054	13,395	441,582	507,209
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	<u>\$ 269,366</u>	<u>\$ 511,872</u>	<u>\$ (775,479)</u>	<u>\$ 488,547</u>	<u>\$ 494,306</u>
Surplus (Loss) From Operations History:					
For the Year Ended September 30, 2018	\$ (73,889)	\$ 526,102	\$ (778,884)	\$ 11,793	\$ (314,878)
For the Year Ended September 30, 2017	86,763	575,590	(741,948)	(15,090)	(94,685)
For the Year Ended September 30, 2016	127,938	560,133	(885,886)	(15,899)	(213,714)
For the Year Ended September 30, 2015	138,325	384,683	(455,159)	(27,247)	40,602

Medicare PPS profits are subsidizing other losses

Schedule of Home Care Profit and Loss by Funding Source

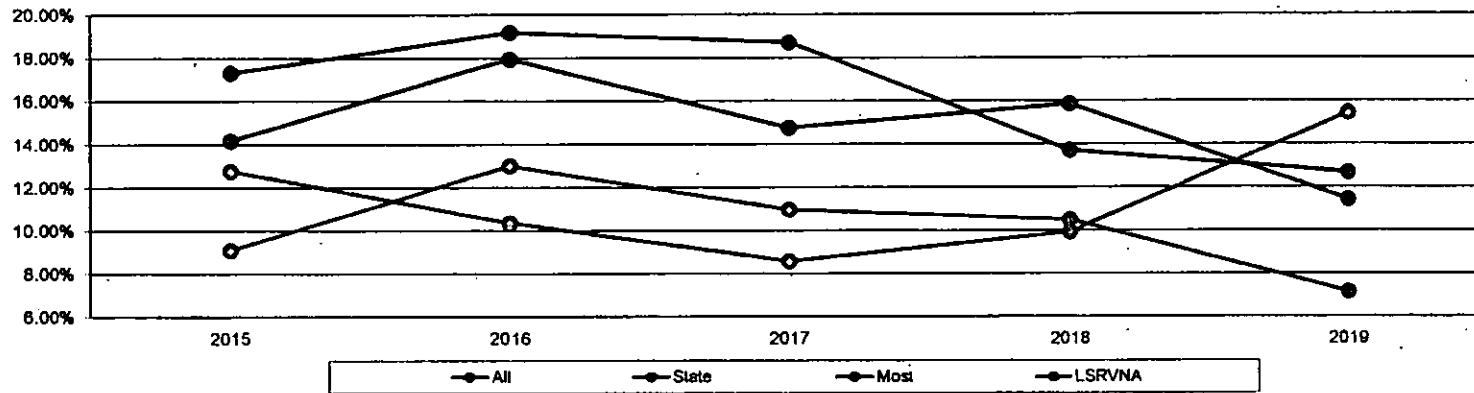
For the Year Ended September 30, 2019

	Revenue	Direct Cost	Gross Margin	Indirect Cost	Profit/Loss	Gross Margin	Return on Revenue
Home Care							
Medicare	\$ 4,731,854	\$ 2,505,076	\$ 2,226,778	\$ 1,496,212	\$ 730,566	47.06%	15.44%
Medicaid	186,055	236,481	(50,426)	141,146	(191,572)	-27.10%	-102.97%
Other third-party payers and private pay	1,248,291	893,538	354,753	534,183	(179,430)	28.42%	-14.37%
Other (including bad debts)	(112,375)	1	(112,376)		(112,376)		
<b>Total Home Care</b>	<b>\$ 6,053,825</b>	<b>\$ 3,635,096</b>	<b>\$ 2,418,729</b>	<b>\$ 2,171,541</b>	<b>\$ 247,188</b>	<b>39.95%</b>	<b>4.08%</b>

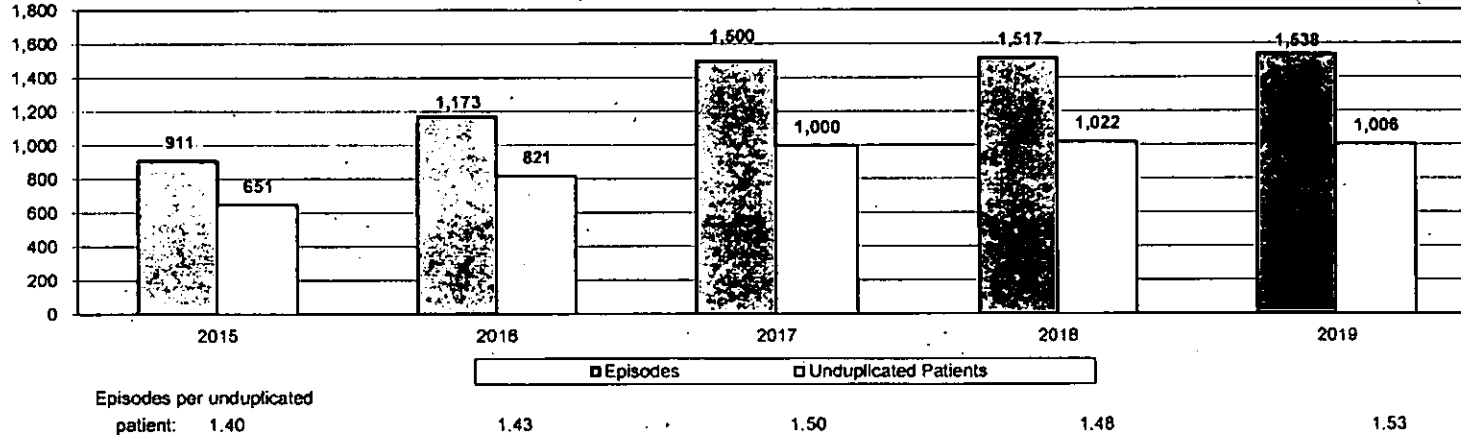
For the Year Ended September 30, 2018

	Revenue	Direct Cost	Gross Margin	Indirect Cost	Profit/Loss	Gross Margin	Return on Revenue
Home Care							
Medicare	\$ 4,603,937	\$ 2,613,101	\$ 1,990,836	\$ 1,533,063	\$ 457,773	43.24%	9.94%
Medicaid	150,800	164,474	(13,674)	96,353	(110,027)	-9.07%	-72.96%
Other third-party payers and private pay	1,001,701	774,386	227,315	454,500	(227,185)	22.69%	-22.68%
Other (including bad debts)	(91,644)	64,048	(155,692)	38,758	(194,450)		
<b>Total Home Care</b>	<b>\$ 5,664,794</b>	<b>\$ 3,616,009</b>	<b>\$ 2,048,785</b>	<b>\$ 2,122,674</b>	<b>\$ (73,889)</b>	<b>36.17%</b>	<b>-1.30%</b>

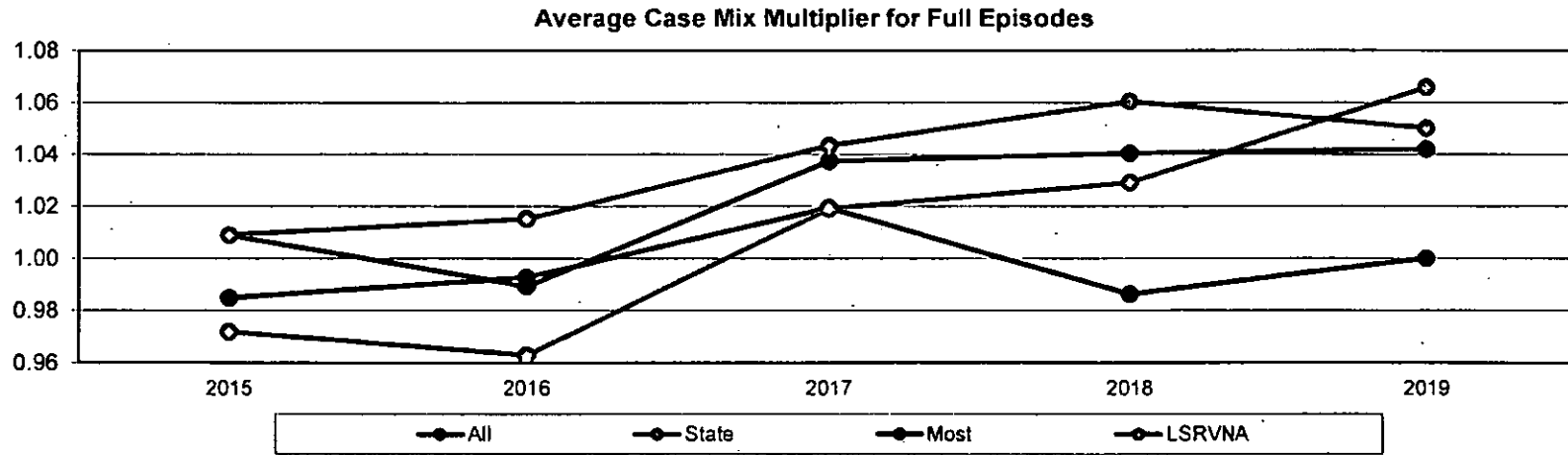
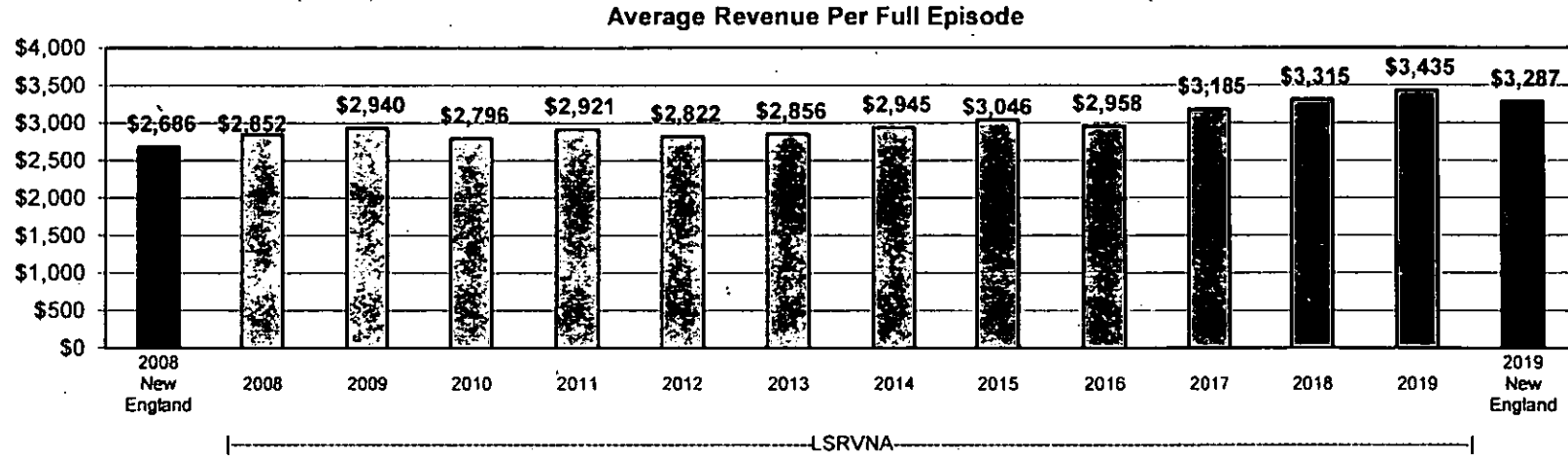
PPS Surplus as a Percentage of PPS Net Revenue



Medicare PPS Episodes

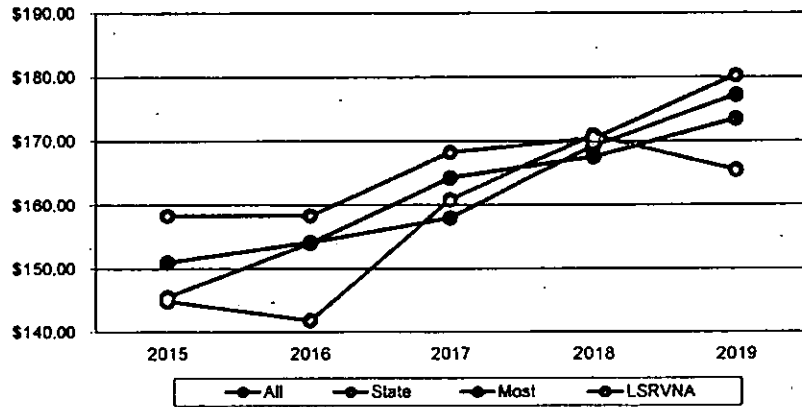


PPS Revenue Trends

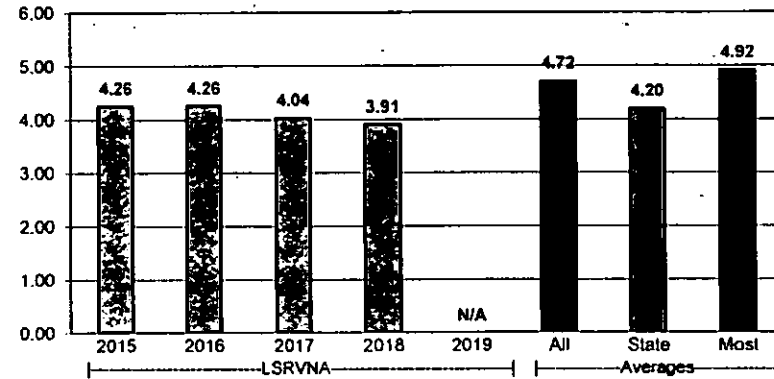


## Home Care Operational Costs

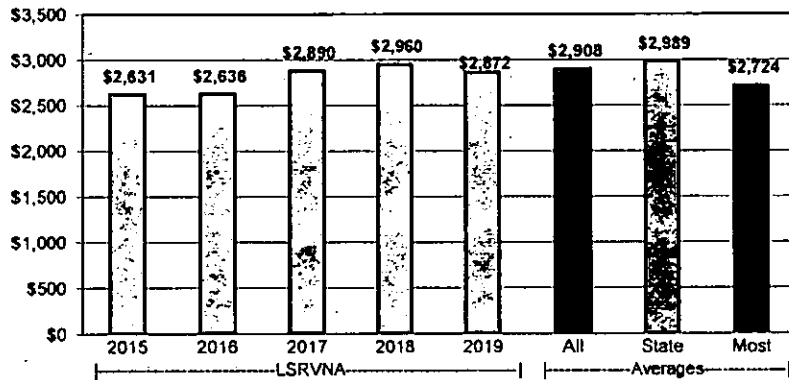
### Skilled Nursing Care Visit Cost



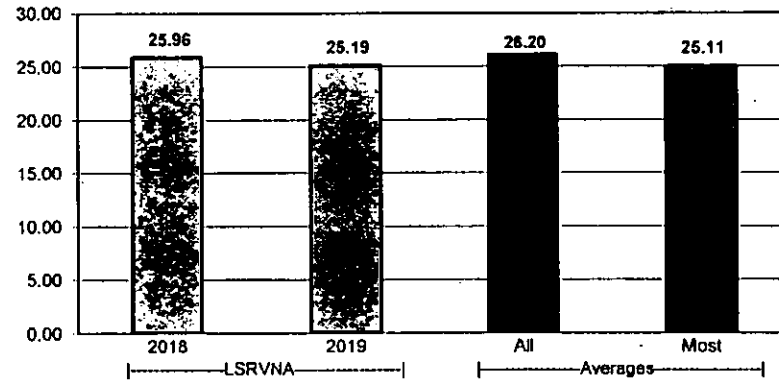
### Skilled Nursing Care Productivity



### Average Cost Per Full Episode



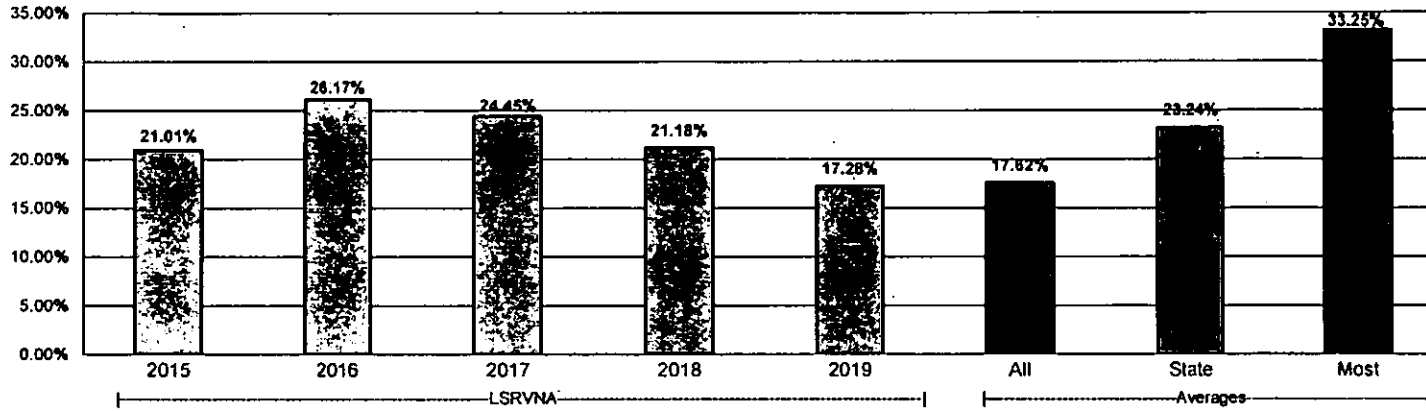
### Administrative Staffing FTEs



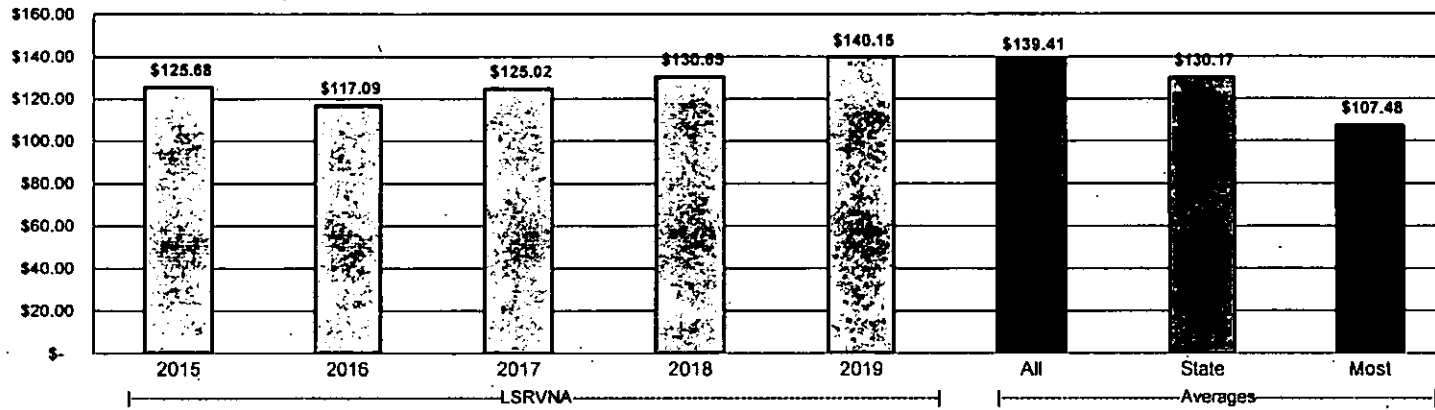
\* Weighted average FTEs adjusted to be comparable to Lake Sunapee Region Visiting Nurse Association level of home health and hospice visits

Hospice profit percentage is critical to long-term success

Hospice Surplus Excluding Contributions

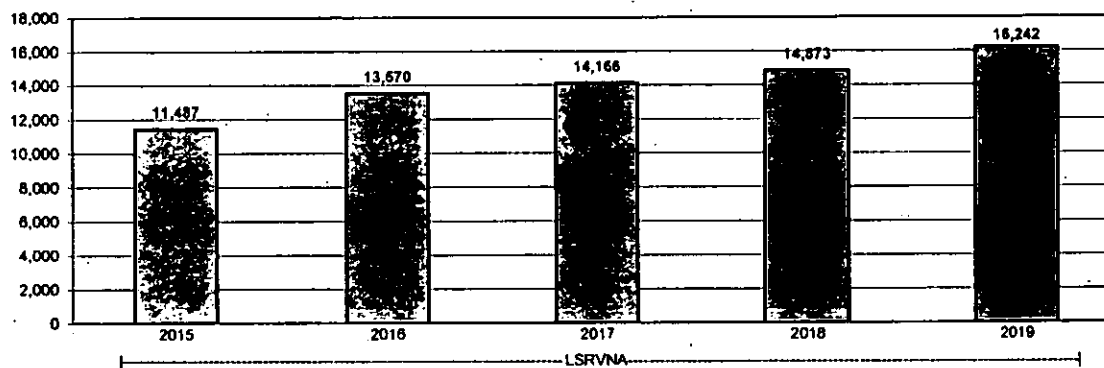


Cost Per Routine Day

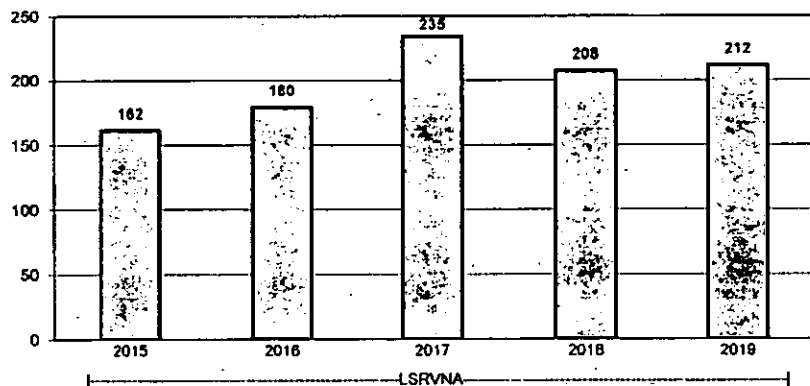


Hospice Operational Indicators

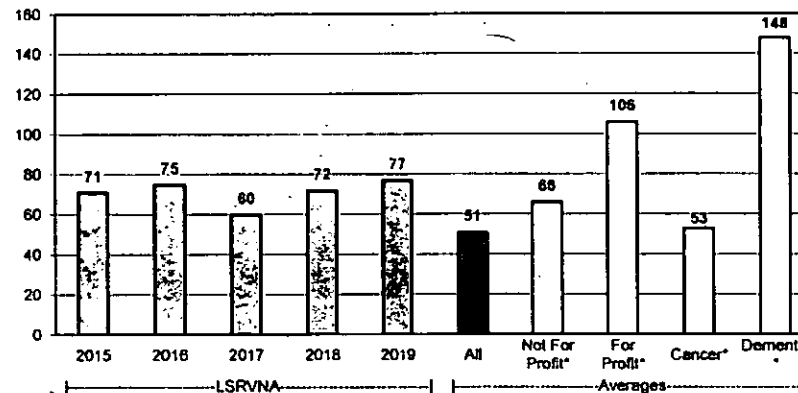
Hospice Days



Hospice Admissions (Patients)



Hospice Length of Stay (Days)



\* Source for national averages - MedPAC 2019 Report to Congress - 2018 base year results

*Target gross margin is 30-35% generally not achievable with benefited staff.*

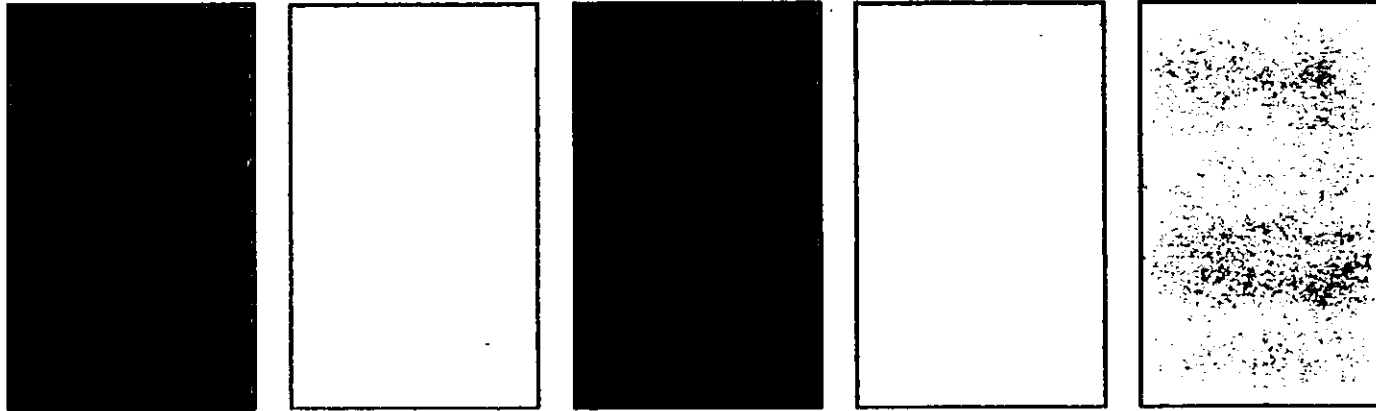
**Schedule of Community Health Profit and Loss by Service - 2019**

	Revenue	Gross Margin	Profit (Loss)	Gross Margin Percentage	Return on Revenue
Personal care attendant	\$ 182,406	\$ 17,415	\$ (84,676)	9.55%	-46.42%
Homemaker	335,263	56,532	(115,938)	16.86%	-34.58%
PCSP	904,633	229,136	(188,840)	25.33%	-20.87%
Skilled nursing	80,108	22,311	(13,452)	27.85%	-16.79%
Other	197,682	(162,869)	(385,967)	-82.39%	-195.25%
<b>Total</b>	<b>\$ 1,700,092</b>	<b>\$ 162,525</b>	<b>\$ (788,873)</b>	<b>9.56%</b>	<b>-46.40%</b>

**Schedule of Community Health Profit and Loss by Service - 2018**

	Revenue	Gross Margin	Profit (Loss)	Gross Margin Percentage	Return on Revenue
Personal care attendant	\$ 264,589	\$ (46,016)	\$ (233,976)	-17.39%	-88.43%
Homemaker	314,119	65,226	(85,389)	20.76%	-27.18%
PCSP	931,244	277,342	(118,361)	29.78%	-12.71%
Skilled nursing	134,233	25,132	(40,889)	18.72%	-30.46%
Other	216,323	(105,513)	(300,269)	-48.78%	-138.81%
<b>Total</b>	<b>\$ 1,860,508</b>	<b>\$ 216,171</b>	<b>\$ (778,884)</b>	<b>11.62%</b>	<b>-41.86%</b>





## Global Observations





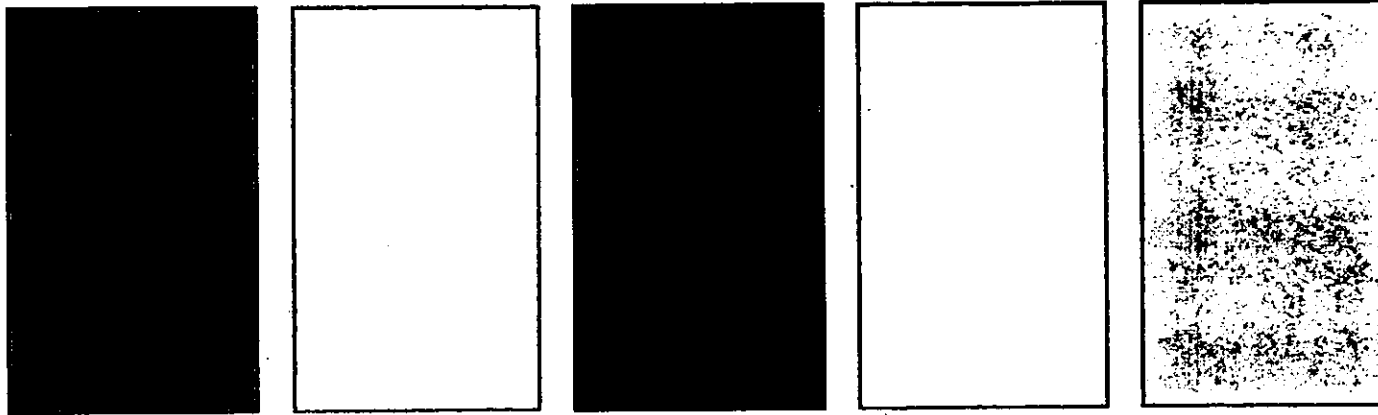
# Patient Driven Groupings Model "PDGM"

- **Reimbursement Impact**
  - Nationally - Revenue neutral with 4.36% behavioral adjustment
- **Cash Flow**
  - PDGM continues to be a 60 day episode documentation process
  - Two 30 day reimbursement periods
  - Keys to revenue cycle:
    - IT Vendor
    - Efficient revenue cycle
    - Eliminate questionable encounters
- **Coding & OASIS Review**
  - Primary diagnosis driven reimbursement
  - Increased emphasis on supporting primary diagnosis:
    - Coding sequence
    - OASIS documentation
- **Data Analytics**
  - Four Tier Reimbursement
    - Institutional or Community
    - Functional state
    - Comorbidity
    - Diagnosis (12 groupings - wealth of operational information)



## PDGM Final Observations

- It is still about a caregiver providing care to a patient in the home
- No change in strategic goals:
  - Patient outcomes
  - Operational efficiencies



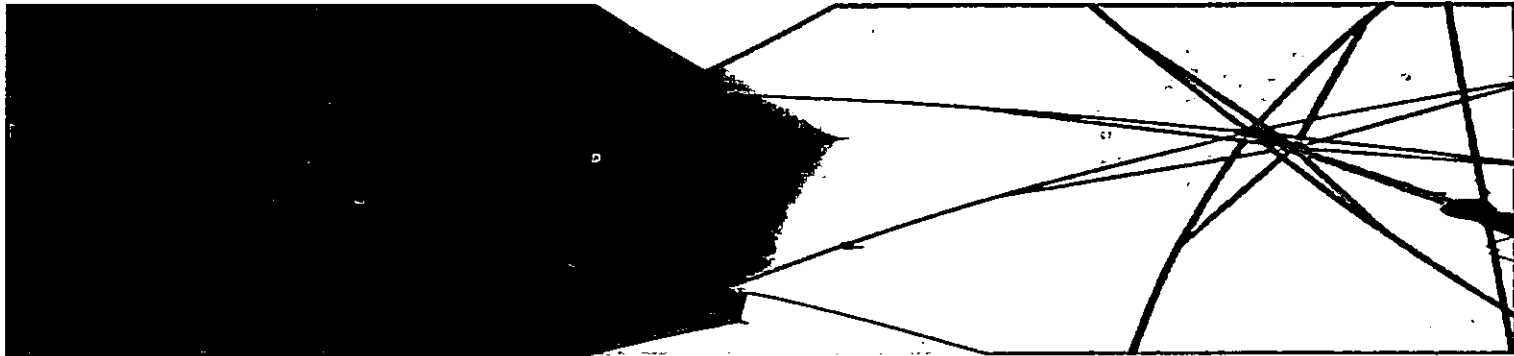
## Summary Conclusions





## Summary LSRVNA Opportunities

- o PDGM readiness
- o CHS gross margin
- o Medicare revenue



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Principal  
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**Katharine Balukas, CPA**  
Manager  
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kbalukas@berrydunn.com

*This report/communication is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.*

**Lake Sunapee Region Visiting Nurse Association d/b/a  
Lake Sunapee Region VNA & Hospice  
Board of Trustees  
As of February 13<sup>th</sup>, 2020**

Kieran Kays 1/2022(T2)  
*Chair*

Daniel Junius 1/2023(T2)  
*Vice Chair*

Maynard Goldman 1/2022(T4)  
*Treasurer*

George, (Bo) Quackenbos  
1/2023(T3)  
*Secretary*

Sheldon Boege 1/2021(T3)

Linda Brenner *CHS*

Jim Culhane  
*President & CEO*

Ann Dewey 1/2021 (T1)

Shari Goldberg 2/2022 (T1)

Beverley Rankin 2/2022 (T1)

Neil Shifrin, PhD 2/2022 (T1)

Ginni Walsh 1/2021(T2)

Deanna Wilson 1/2021(T2)

Michael Wood, Esq. 1/2021(T2)

Donald A. Eberly, MD  
*Chairperson Ex-Officio*

Per Bylaws:  
VNA/HCH --- (4) 3-year terms  
12 – 17 members

Linda Scofield 1/2021 (T1)

**Jennifer Abbott**

**OBJECTIVE**

Registered Nurse

---

**EDUCATION**

---

<b>NHTI-Concord's Community College</b>	Concord, NH
<i>Associate Degree Nursing</i>	May 2016
<b>Hesser College</b>	Concord, NH
<i>Associate Business/Science</i>	May 2009
<i>Major: Medical Assisting</i>	

**CERTIFICATIONS/LICENSURES**

---

NH Board of Nursing-Registered Nurse  
BLS/ CPR- American Heart Association

**EXPERIENCE**

---

**Monadnock Community Hospital**  
Peterborough, NH

*Registered Nurse*

August 2015 – Present	Concord, NH
<ul style="list-style-type: none"><li>• Direct Patient Care</li><li>• Assessment and evaluation of patient</li><li>• Medication administration</li><li>• Administration of providers orders</li><li>• Documentation in EMR</li></ul>	

**Concord Hospital**

*Licensed Nursing Assistant- PCU* June 2015 – July 2016

- Direct patient care needs including assistance with daily living activities
- Documentation in EMR
- Assisted patients with ambulating, re-positioning and transferring

**Concord Hospital-Laboratory**

*Phlebotomist*

Concord, NH  
August 2014 - June 2015



- Phlebotomy
- Order entry
- Patient registration

**Hillsborough/Deering Family Health Center (CHMG)**

Hillsborough, NH

*Certified Medical Assistant*

March 2009 - August 2014

- Patient flow including adult, pediatric and ob/gyn
- Assisting providers with office procedures
- Point of care testing/phlebotomy
- Clerical skills with electronic medical records

**CLINICAL EXPERIENCE**

---

*Catholic Medical Center, RMU; Manchester, NH: Fall 2014*

This rotation was my first experience in an acute care setting. On this unit I began to build my assessment, communication and critical thinking skills. Understanding of acute care electronic medical records. Some medication administration and documentation.

*Concord Hospital, 6E Orthopedics; Concord, NH: Spring 2015*

Provided basic nursing care to adult orthopedic surgical patients. Continued to develop assessment skills, medication administration and critical thinking. Beginning to develop care plans and patient teaching.

*New Hampshire Hospital, Admitting Unit; Concord, NH: Spring 2015*

During this mental health rotation I participated in therapeutic communication and patient/ nurse trust building relationships. Observation of team meetings with providers, nurses and social workers. Attended therapy groups with patients.

*Concord Hospital, The Family Place and Pediatrics; Concord, NH: Fall 2015*

Provided prenatal and postnatal assessments and care, newborn assessments. Patient teaching centered on postnatal care, breastfeeding, newborn care. Observations of labor and birth and newborn procedures.

*Catholic Medical Center, D-100; Manchester, NH: Fall 2015*

Provided nursing care to cardiac post operative geriatric patients. Continuing my assessment skills, critical thinking and medication administration. Patient teaching around post op care, diet and exercise of the cardiac patient.

*Catholic Medical Center, E-200; Manchester, NH: Spring 2016*

All aspects of care of the adult medical/surgical patient. Improving flow of assessments, communication, patient teaching, medication administration. Developing prioritization skills of multiple patients, documentation in the EMR.

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**References**

Douglas Dreffer, MD  
Program Director- NHDFMR  
Family Health Center  
[REDACTED]

Patricia Clark, RN  
Clinical Nurse Leader  
Family Health Center-Hillsborough/Deering  
[REDACTED]

Christine Frost, RN  
Concord Hospital- PCU  
[REDACTED]  
[REDACTED]

Louise Cushing, RN  
Adjunct Clinical Instructor at NHTI  
[REDACTED]

# ALAINA L. ALEXANDER-BUCK

Registered Nurse

## ADDRESS



## CONTACT



## EMAIL:



## EDUCATION

### **Bob Jones University**

2007-2011 BSN

My nursing education included three years of clinical experience including a six-week practicum at an outpatient surgery center my senior year.

## WORK EXPERIENCE

### **Bon Secours St. Francis Hospital-Nurse Extern**

2010-2011 Greenville, S.C.

This position allowed me to rotate through the perioperative services at St. Francis Hospital including preop, OR, PACU, and preassessment. I was responsible to assist nurses in their daily tasks based on the department.

### **Upstate Cardiology Cardiac-Device Nurse**

May 2011-February 2013 Greenville, SC

I was responsible to test and program multiple types and brands of cardiac devices for patients in an outpatient setting including pacemakers, ICDs, and loop recorders.

### **Pikes Peak Hospice and Palliative Care-Weekend Hospice Nurse and Hospice Case Manager**

January 2014-August 2015 Colorado Springs, CO

I was proficient in performing comprehensive patient assessments and recertifications, providing end of life and postmortem care, and working as an integral team player in the hospice interdisciplinary team.

### **Lake Sunapee Region VNA and Hospice**

November 2015-present New London, NH

I have had the opportunity to fulfill multiple roles at LSRVNA including Weekend Baylor Homecare nurse, Weekend Supervisor, and Homecare Clinical Manager. I am currently responsible for overseeing two homecare teams which are comprised of nurses, physical therapists, occupational therapists, social workers, speech therapists, and home health aides. My position requires that I oversee the plan of care for all patients on my team and ensure that care is being delivered in accordance with best practice and Medicare guidelines.

## SKILLS

- Strong communicator and team player
- Proficient at nursing assessments including hands-on skills such as wound care and IV therapy
- Good computer skills and ability to learn new EMRs
- Timely documentation

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jenifer Abbott	Homecare Clinical Manager	\$74,630	5%	\$3,731
Alaina Alexander-Buck	Homecare Clinical Manager	\$76,752	5%	\$3,838

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-03)

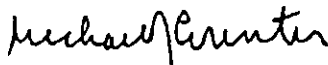


**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> North Country Home Health & Hospice Agency, Inc.		<b>1.4 Contractor Address</b> 536 Cottage Street Littleton, NH 03561	
<b>1.5 Contractor Phone Number</b> (603) 444-5317	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5/11/20		<b>1.12 Name and Title of Contractor Signatory</b> Michael J. Counter, President	
<b>1.13 State Agency Signature</b>  Date: 5/13/2020		<b>1.14 Name and Title of State Agency Signatory</b> Ann Landry Assoc. (LHRHS)	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: June 9, 2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials MC  
 Date 5/11/20

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials WJC  
Date 5/16/20

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.





EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form:
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall 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

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Contractor Initials

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Date

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## EXHIBIT B

accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), **reports to the Department's** Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
  - 5.1.1. 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.
- 5.2. Culturally and Linguistically Appropriate Services (CLAS)
  - 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or

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Contractor Initials

MYC

Date

5/11/20



**EXHIBIT B**

services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report, the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



## EXHIBIT C

### Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to



**EXHIBIT C**

the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.





**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business

3/2014

Contractor Initials myc

Date 5/11/20



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 Ann Leahy  
 \_\_\_\_\_  
 Name of Authorized Representative  
 Associate Commissioner  
 \_\_\_\_\_  
 Title of Authorized Representative  
 5/13/20  
 \_\_\_\_\_  
 Date

North Country Home Health & Hospice Agency, INC.  
 Name of the Contractor  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 Michael J. Counter  
 \_\_\_\_\_  
 Name of Authorized Representative  
 President  
 \_\_\_\_\_  
 Title of Authorized Representative  
 5/11/20.  
 \_\_\_\_\_  
 Date



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_



# State of New Hampshire

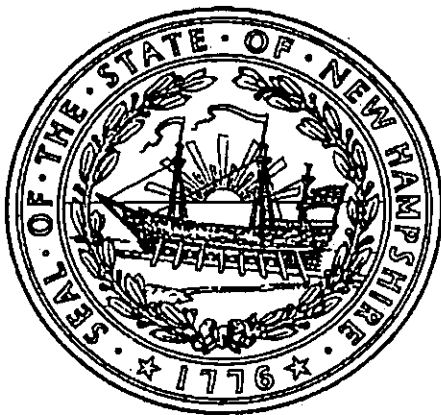
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 18, 1970. 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: 66451

Certificate Number: 0004505205



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 25th day of April A.D. 2019.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Mell Brooks, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of North Country Home health & Hospice Agency.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called, and held on May 27<sup>th</sup>, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

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

is duly authorized on behalf of North Country Home Health & Hospice Agency to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/27/2020

Mell Brooks

Mell Brooks (May 29, 2020 10:00 EDT)

Signature of Elected Officer

Name:

Title:

**Mell Brooks**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
06/04/2020

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).

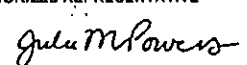
<b>PRODUCER</b> Willis Towers Watson Northeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	<b>CONTACT NAME:</b> Willis Towers Watson Certificate Center	
	<b>PHONE (A/C, No, Ext):</b> 1-877-945-7378	<b>FAX (A/C, No):</b> 1-888-467-2378
<b>E-MAIL ADDRESS:</b> certificates@willis.com		
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
<b>INSURER A:</b> National Fire & Marine Insurance Company	20079	
<b>INSURER B:</b>		
<b>INSURER C:</b>		
<b>INSURER D:</b>		
<b>INSURER E:</b>		
<b>INSURER F:</b>		

**COVERAGES**                      **CERTIFICATE NUMBER:** W16747514                      **REVISION NUMBER:**

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

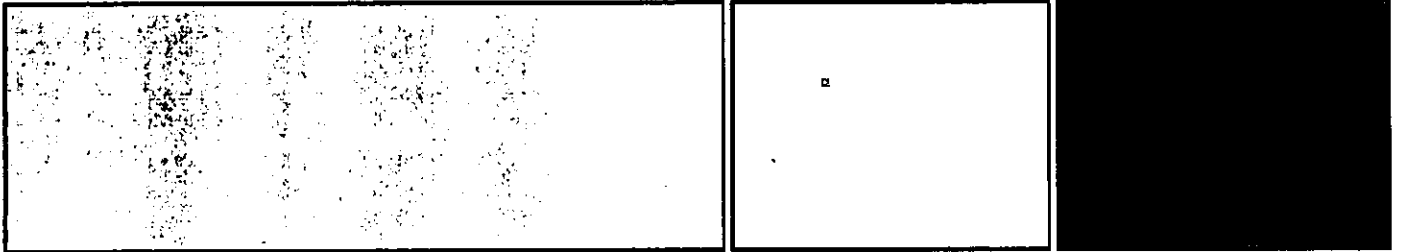
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			HN017659	10/01/2019	10/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability  Claims Made & Reported			HN017659	10/01/2019	10/01/2020	Claim Limits 1,000,000 Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
North Country Home Health & Hospice Agency, Inc is named insured with respect to the insurance policies referenced herein.

<b>CERTIFICATE HOLDER</b>  State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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## Mission Statement

**"To provide quality home health and hospice care, utilizing a holistic approach, while working in collaboration with all community resources, to meet the comprehensive needs of the clients and their families, in a cost-effective manner."**



**FINANCIAL STATEMENTS**

**September 30, 2019 and September 30, 2018**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
North Country Home Health & Hospice Agency, Inc.

We have audited the accompanying financial statements of North Country Home Health & Hospice Agency, Inc., which comprise the balance sheets as of September 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the year ended September 30, 2019 and nine months ended September 30, 2018, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Country Home Health & Hospice Agency, Inc. as of September 30, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the year ended September 30, 2019 and nine months ended September 30, 2018, in accordance with U.S. generally accepted accounting principles.

***Other Matter***

*Change in Accounting Principle*

As discussed in Note 1 to the financial statements, in 2019 the Agency adopted new accounting guidance, Financial Accounting Standards Board Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). Our opinion is not modified with respect to this matter.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
April 13, 2020

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Balance Sheets**

**September 30, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,175,731	\$ 446,109
Patient accounts receivable, less allowance for uncollectible accounts of \$162,787 in 2019 and \$137,686 in 2018	1,198,655	1,105,891
Other receivables	9,150	-
Prepaid expenses	<u>29,069</u>	<u>34,261</u>
Total current assets	2,412,605	1,586,261
Long-term investments	250,092	245,018
Beneficial trust held by others	61,358	64,449
Property and equipment, net	<u>1,061,899</u>	<u>1,041,195</u>
Total assets	<u>\$ 3,785,954</u>	<u>\$ 2,936,923</u>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>		
Current portion of long-term debt	\$ 108,770	\$ 105,540
Accounts payable and accrued expenses	562,337	457,318
Due to related parties	168,040	228,892
Accrued payroll and related expenses	450,056	358,667
Deferred revenue	<u>5,840</u>	<u>5,840</u>
Total current liabilities	1,295,043	1,156,257
Long-term debt, excluding current portion	<u>870,968</u>	<u>979,736</u>
Total liabilities	<u>2,166,011</u>	<u>2,135,993</u>
<b>Net assets</b>		
Without donor restrictions	1,332,385	510,281
With donor restrictions	<u>287,558</u>	<u>290,649</u>
Total net assets	<u>1,619,943</u>	<u>800,930</u>
Total liabilities and net assets	<u>\$ 3,785,954</u>	<u>\$ 2,936,923</u>

---

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



**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Statements of Operations**

**Year Ended September 30, 2019 and Nine Months Ended September 30, 2018**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$ 8,019,246	\$ 5,563,463
Provision for bad debts	<u>(248,187)</u>	<u>(58,000)</u>
Net patient service revenue	7,771,059	5,505,463
Grants	175,300	199,730
Municipal and country appropriations	179,995	159,180
Other operating revenue	<u>61,402</u>	<u>9,309</u>
Total operating revenue	<u>8,187,756</u>	<u>5,873,682</u>
Operating expenses		
Salaries and benefits	4,816,562	3,753,049
Other operating expenses	2,540,036	1,997,053
Depreciation	89,360	49,856
Interest expense	<u>34,758</u>	<u>33,644</u>
Total operating expenses	<u>7,480,716</u>	<u>5,833,602</u>
Operating income	<u>707,040</u>	<u>40,080</u>
Other revenue and gains		
Contributions	109,312	45,604
Investment income, net	3,721	2,248
Change in fair value of investments	<u>2,031</u>	<u>3,046</u>
Total other revenue and gains	<u>115,064</u>	<u>50,898</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	<u>\$ 822,104</u>	<u>\$ 90,978</u>

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

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Statements of Changes in Net Assets**

**Year Ended September 30, 2019 and Nine Months Ended September 30, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance, December 31, 2017	\$ <u>419,303</u>	\$ <u>290,617</u>	\$ <u>709,920</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	90,978	-	90,978
Change in fair value of beneficial trust held by others	<u>-</u>	<u>32</u>	<u>32</u>
Change in net assets	<u>90,978</u>	<u>32</u>	<u>91,010</u>
Balance, September 30, 2018	<u>510,281</u>	<u>290,649</u>	<u>800,930</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	822,104	-	822,104
Change in fair value of beneficial trust held by others	<u>-</u>	<u>(3,091)</u>	<u>(3,091)</u>
Change in net assets	<u>822,104</u>	<u>(3,091)</u>	<u>819,013</u>
Balance, September 30, 2019	\$ <u>1,332,385</u>	\$ <u>287,558</u>	\$ <u>1,619,943</u>

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

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Statements of Cash Flows**

**Year Ended September 30, 2019 and Nine Months Ended September 30, 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ 819,013	\$ 91,010
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	89,360	49,856
Provision for bad debts	248,187	58,000
Change in fair value of investments	(2,031)	(3,046)
Change in fair value of beneficial trust held by others	3,091	(32)
Loss on disposal of asset	-	3,423
(Increase) decrease in the following assets		
Patient accounts receivable	(340,951)	(75,247)
Other receivables	(9,150)	23,938
Prepaid expenses	5,192	(20,032)
Increase (decrease) in the following liabilities		
Accounts payable and accrued expenses	105,019	(349,548)
Due to related parties	(60,852)	(291,909)
Accrued payroll and related expenses	91,389	143,345
Deferred revenue	-	(222,590)
Net cash provided (used) by operating activities	<u>948,267</u>	<u>(592,832)</u>
Cash flows from investing activities		
Purchases of investments	(19,354)	(14,081)
Proceeds from sale of investments	16,311	12,381
Capital expenditures	<u>(110,064)</u>	<u>(40,633)</u>
Net cash used by investing activities	<u>(113,107)</u>	<u>(42,333)</u>
Cash flows from financing activities		
Proceeds from the issuance of long-term debt	511,728	608,645
Principal payments on long-term debt	<u>(617,266)</u>	<u>(8,313)</u>
Net cash (used) provided by financing activities	<u>(105,538)</u>	<u>600,332</u>
Net increase (decrease) in cash and cash equivalents	729,622	(34,833)
Cash and cash equivalents, beginning of period	<u>446,109</u>	<u>480,942</u>
Cash and cash equivalents, end of period	<u>\$ 1,175,731</u>	<u>\$ 446,109</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	<u>\$ 34,758</u>	<u>\$ 33,644</u>
Noncash reclassification of amounts from due to related parties to long-term debt	<u>\$ -</u>	<u>\$ 450,000</u>

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

# NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

## Notes to Financial Statements

September 30, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

North Country Home Health & Hospice Agency, Inc. (the Agency) is a non-profit corporation organized in New Hampshire. The Agency's primary purposes are to provide home health care, hospice and health promotion services.

On September 23, 2015 the Agency entered into an affiliation agreement with North Country Healthcare, Inc., effective January 2017. Upon affiliation, North Country Healthcare, Inc. became the sole member of the Agency.

#### Basis of Statement Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-For-Profit Entities*. Under FASB ASC 958 and FASB ASC 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 958 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

**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 Agency. These net assets may be used at the discretion of the Agency's management and the Board of Directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Income Taxes

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

NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

Notes to Financial Statements

September 30, 2019 and 2018

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents represents cash deposits with banks and money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

The Agency has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Agency has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identifying trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts is as follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of period	\$ 137,686	\$ 165,026
Provision for bad debts	248,187	58,000
Northern New Hampshire Collaborative, Inc. (NNHHC) allowance for uncollectible accounts	-	25,026
Write-offs	<u>(223,086)</u>	<u>(110,366)</u>
Balance, end of period	<u>\$ 162,787</u>	<u>\$ 137,686</u>

The NNHHC allowance for uncollectible accounts in 2018 is a result of NNHHC dissolving in December 2017 and the Agency acquiring the carrying value of the net assets of NNHHC as a contribution for no consideration. The increase in the current year provision is related to increases in the aging of accounts receivable.

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**Long-Term Investments**

The Agency reports investments at fair value, and has elected to report all gains and losses in the excess of revenue over expenses, to simplify the presentation of these accounts in the statements of operations, unless otherwise stipulated by the donor or State law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets, statements of operations, and changes in net assets.

**Beneficial Trust Held by Others**

The Agency is the beneficiary of a perpetual trust administered by the New Hampshire Charitable Foundation (the Foundation). Although the Agency does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Agency. The Agency's share of trust principal is recognized as net assets with donor restrictions at fair value. Annual income distributions are recognized as increases in net assets without donor restrictions. Changes in market value of beneficial trust assets are reported as increases or decreases in net assets with donor restrictions.

**Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method, with a half-year convention, over the useful lives of the related assets.

**Net Assets With Donor Restrictions**

Net assets with donor restrictions are those whose use by the Agency has been limited by donors to a specific purpose. There were no purpose restricted net assets for the year ended September 30, 2019 and nine months ended September 30 2018.

Net assets with donor restrictions in perpetuity are those that have been restricted by donors to be maintained by the Agency in perpetuity. Generally, the donors of these assets permit the Agency to use all or part of the income earned on related investments for general or specific purposes.

Net assets with donor restrictions, all in perpetuity, consisted of the following:

	<u>2019</u>	<u>2018</u>
Beneficial interest in perpetual trust	\$ 61,358	\$ 64,449
Endowment	<u>226,200</u>	<u>226,200</u>
Total	<u>\$ 287,558</u>	<u>\$ 290,649</u>

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**Patient Service Revenue**

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Agency's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Services to all patients are recorded as revenue when services are rendered. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Agency's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

**Recently Issued Accounting Pronouncement**

In August 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The existing three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Agency for the year ended September 30, 2019.

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**2. Availability and Liquidity of Financial Assets**

As of September 30, 2019, the Agency has working capital of \$1,117,562 and average days (based on normal expenditures) cash and liquid investments on hand of 57 which includes cash, cash equivalents and long-term investments, net of funds to be held in perpetuity.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds, were as follows as of September 30:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,175,731	\$ 446,109
Patient accounts receivable, net	1,198,655	1,105,891
Municipal appropriation receivable	<u>9,150</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,383,536</u>	<u>\$ 1,552,000</u>

The Agency manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets.

**3. Long-Term Investments**

Investments, stated at fair value, consisted of the following:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 2,278	\$ 3,221
Equities	80,064	64,960
Fixed income, other	7,339	7,185
Mutual funds		
Equity securities	82,152	97,422
Fixed income	78,259	72,230
Beneficial trust held by others	<u>61,358</u>	<u>64,449</u>
Total	<u>\$ 311,450</u>	<u>\$ 309,467</u>

The amounts are reported in the balance sheets as follows:

Long-term investments	\$ 250,092	\$ 245,018
Beneficial trust held by others	<u>61,358</u>	<u>64,449</u>
Total	<u>\$ 311,450</u>	<u>\$ 309,467</u>



NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

Notes to Financial Statements

September 30, 2019 and 2018

**Fair Value Measurement**

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

The fair value of all of the Agency's investments is measured on a recurring basis using level 1 inputs, with the exception of the beneficial trust held by others, which is measured on non-recurring basis using level 3 inputs. The fair value of the beneficial trust held by others is determined annually based on the fair value of the assets in the trust as represented by the Foundation's management. The Agency's management determines the reasonableness of the methodology by evaluating market developments.

The following table sets forth by level, within the fair value hierarchy, the Agency's assets at fair value as of September 30, 2019 and 2018.

	<u>Assets at Fair Value as of</u> <u>September 30, 2019</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 2,278	\$ -	\$ -	\$ 2,278
Equities	80,064	-	-	80,064
Fixed income, other	7,339	-	-	7,339
Mutual funds				
Equity securities	82,152	-	-	82,152
Fixed income	78,259	-	-	78,259
Beneficial trust held by others	<u>-</u>	<u>-</u>	<u>61,358</u>	<u>61,358</u>
Total investments	<u>\$ 250,092</u>	<u>\$ -</u>	<u>\$ 61,358</u>	<u>\$ 311,450</u>

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

	<u>Assets at Fair Value as of</u> <u>September 30, 2018</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 3,221	\$ -	\$ -	\$ 3,221
Equities	64,960	-	-	64,960
Fixed income, other	7,185	-	-	7,185
Mutual funds				
Equity securities	97,422	-	-	97,422
Fixed income	72,230	-	-	72,230
Beneficial trust held by others	<u>-</u>	<u>-</u>	<u>64,449</u>	<u>64,449</u>
 Total investments	 <u>\$ 245,018</u>	 <u>\$ -</u>	 <u>\$ 64,449</u>	 <u>\$ 309,467</u>

The following presents the change in the assets measured at fair value based on Level 3 inputs:

	<u>2019</u>	<u>2018</u>
Balance, beginning of period	\$ 64,449	\$ 64,417
Change in fair value	(271)	2,126
Distributions	(2,399)	(1,780)
Fees	<u>(421)</u>	<u>(314)</u>
 Balance, end of period	 <u>\$ 61,358</u>	 <u>\$ 64,449</u>

**4. Property and Equipment**

Property and equipment consists of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 168,203	\$ 168,203
Building and improvements	1,062,157	1,062,157
Furniture, fixtures, and equipment	<u>699,762</u>	<u>589,698</u>
 Total cost	 1,930,122	 1,820,058
 Less accumulated depreciation	 <u>868,223</u>	 <u>778,863</u>
 Property and equipment, net	 <u>\$ 1,061,899</u>	 <u>\$ 1,041,195</u>

# NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

## Notes to Financial Statements

September 30, 2019 and 2018

### 5. Endowment

The Agency 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 of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as net assets with donor restrictions (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund (also known as historical cost). Net appreciation in excess of the historical cost is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of procedure prescribed by UPMIFA.

In accordance with UPMIFA, the Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Agency; and
- (7) The investment policies of the Agency.

#### Spending Policy

Investment income earned on endowments is expended when earned unless otherwise stipulated by the donor. Donors have allowed the income earned to be used for general purposes.

#### Funds with Deficiencies

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or the Act requires the Agency to retain as a fund of perpetual duration. There were no such deficiencies as of September 30, 2019 and 2018.

#### Return Objectives and Risk Parameters

The Agency has adopted an investment policy for endowment assets that attempts to provide a predictable stream of funding to programs supported by its endowment, while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Agency must hold in perpetuity or for a donor-specified period and whose income is available for operations. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that meet or exceed designated benchmarks while incurring a reasonable and prudent level of investment risk. The endowment assets consist of a balanced portfolio of cash, debt and equity securities.

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

The following summarizes changes in endowment assets:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance December 31, 2017	\$ <u>14,072</u>	\$ <u>226,200</u>	\$ <u>240,272</u>
Interest income	-	3,203	3,203
Investment fees	-	(1,503)	(1,503)
Change in fair value	-	3,046	3,046
Appropriations pursuant to spending policy	<u>4,746</u>	<u>(4,746)</u>	<u>-</u>
Balance September 30, 2018	<u>18,818</u>	<u>226,200</u>	<u>245,018</u>
Interest income	-	5,445	5,445
Investment fees	-	(2,402)	(2,402)
Change in fair value	-	2,031	2,031
Appropriations pursuant to spending policy	<u>5,074</u>	<u>(5,074)</u>	<u>-</u>
Balance September 30, 2019	<u>\$ 23,892</u>	<u>\$ 226,200</u>	<u>\$ 250,092</u>

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**6. Long-term Debt**

Long-term debt consisted of the following:

	<u>2019</u>	<u>2018</u>
3.50% mortgage payable to a local bank, payable in monthly installments of \$2,329, including principal and interest, through February 2021 when interest will be adjusted to prime plus 0.50% for the remaining term of the loan, collateralized by real estate. The maturity date for this mortgage is in September 2044:	\$ 465,187	\$ 476,631
3.00% promissory note, payable in annual installments of \$43,000, including principal and interest, through September 2024 due to Littleton Regional Health Care.	221,257	261,716
3.00% promissory notes, payable in annual installments ranging from \$8,000 to \$28,000, including principal and interest, through September 2024 due to related parties.	<u>293,294</u>	<u>346,929</u>
	979,738	1,085,276
Less current portion	<u>108,770</u>	<u>105,540</u>
Long-term debt, less current portion	<u>\$ 870,968</u>	<u>\$ 979,736</u>

The Agency is required to meet an annual minimum debt service coverage ratio as defined in the loan agreement with Woodsville Guaranty Savings Bank. The covenant was not met at September 30, 2019. The Agency obtained a one year waiver of the requirement from the bank.

Principal maturities of the above notes over the next five years and thereafter are as follows:

2020	\$ 108,770
2021	112,099
2022	115,530
2023	119,067
2024	122,712
Thereafter	<u>401,560</u>
Total	<u>\$ 979,738</u>

NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

Notes to Financial Statements

September 30, 2019 and 2018

7. Patient Service Revenue

Patient service revenue is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$ 6,518,841	\$ 4,341,650
Medicaid	448,171	496,686
Other third-party payers and private pay	<u>1,052,234</u>	<u>725,127</u>
Total	<u>\$ 8,019,246</u>	<u>\$ 5,563,463</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Agency believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Agency provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Agency does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide such services is not considered material to the financial statements.

The Agency was able to provide the above charity care under local community support and state grants. Local community support consisted of contributions and municipal and county appropriations.

8. Retirement Plan

The Agency has a 403(b) retirement plan. The retirement plan expense was \$50,877 and \$40,472 for the years ended September 30, 2019 and 2018, respectively.

NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.

Notes to Financial Statements

September 30, 2019 and 2018

9. Functional Expenses

The Agency provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and related expenses	\$ 3,878,192	\$ 2,927,240
Program supplies	437,405	432,533
Contract services	680,922	624,737
Other operating expenses	881,708	537,018
Depreciation	71,953	38,369
Interest	<u>27,987</u>	<u>25,892</u>
Total program services	<u>5,978,167</u>	<u>4,585,789</u>
Administrative and general		
Salaries and related expenses	938,370	825,809
Contract services	378,057	273,761
Other operating expenses	161,944	129,004
Depreciation	17,407	11,487
Interest	<u>6,771</u>	<u>7,752</u>
Total administrative and general	<u>1,502,549</u>	<u>1,247,813</u>
Total	<u>\$ 7,480,716</u>	<u>\$ 5,833,602</u>

The Agency uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general expenses.

10. Litigation

The Agency is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Agency's future financial position or results of operations.

**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**11. Concentration of Risk**

The Agency grants credit without collateral to its patients, most of who are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source.

	<u>2019</u>	<u>2018</u>
Medicare	67 %	74 %
VA Administration	12	8
Other	<u>21</u>	<u>18</u>
 Total	 <u>100 %</u>	 <u>100 %</u>

**12. Related-Party Transactions**

Amounts due to related parties to entities related through common control, are as follows:

	<u>2019</u>	<u>2018</u>
Littleton Regional Healthcare	\$ -	\$ 60,214
Weeks Medical Center	98,369	77,234
North Country Healthcare	5,033	66,589
LRG Healthcare	-	4,851
Androscoggin Valley Hospital	56,100	18,893
Upper Connecticut Valley Hospital	8,084	1,111
45th Parallel EMS	<u>454</u>	<u>-</u>
 Total	 <u>\$ 168,040</u>	 <u>\$ 228,892</u>

Amounts due to related parties and included in long-term debt at September 30, 2019 and 2018 consisted of the following

	<u>2019</u>	<u>2018</u>
3% note payable to Androscoggin Valley Hospital.	\$ 144,074	\$ 170,421
3% note payable to Weeks Medical Center.	108,056	127,816
3% note payable to Upper Connecticut Valley Hospital.	<u>41,164</u>	<u>48,692</u>
	<u>\$ 293,294</u>	<u>\$ 346,929</u>

Littleton Regional Healthcare divested itself from North Country Healthcare Inc., the sole member of the Agency, effective September 30, 2019 and has not been reflected as a related party in the financial statements.



**NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC.**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**13. Malpractice Insurance**

The Agency insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at September 30, 2019 which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual.

**14. Subsequent Events**

Subsequent to September 30, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Most sectors are experiencing disruption to business operations and may feel further impact related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the Agency as of April 13, 2020, management believes that a material impact on the Agency's financial position and results of future operations is reasonably possible.

The U.S. government has responded with three phases of relief legislation, as a response to the COVID-19 outbreak. The most recent legislation was enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans, 2) provides additional funding for grants and technical assistance, 3) delays due dates for employer payroll taxes and estimated tax payments for corporations, and 4) revises provisions of the Internal Revenue Code (or IRC if defined elsewhere), including those related to losses, charitable deductions, and business interest. Management is evaluating the impact of the CARES Act on the Agency, including its potential benefits and limitations that may result from, among other things, additional funding to offset the cost impact. Accordingly, the effects of the CARES Act on the Agency's financial statements have not yet been determined.

**In Term on 1/8/2020 for NCHHA Board of Directors**

<b>Member</b>	<b>Start</b>	<b>End</b>	<b>Role</b>
Brian O'Hearn	4/18/2018	4/30/2021	
Chrissy Smith	1/1/2020	12/31/2022	
Gail Tomlinson	1/1/2020	3/25/2020	
Gary Chase	4/1/2016	12/31/2025	Executive Assistant
John Starr	1/1/2020	12/31/2021	
Koren Superchi, RN	1/1/2020	12/31/2020	
Mell Brooks	1/1/2020	12/31/2022	Secretary
Michael Counter	2/9/2017	12/31/2025	President
Nancy Schoenewaldt		unlimited	
Nicholas Delaney		unlimited	
Pat Kelly	1/1/2020	12/31/2020	Treasurer
Roxie Severance	1/1/2020	12/31/2021	Chair
Stephanie Chase		unlimited	
Tom Mee		unlimited	NCH CEO

# MICHAEL J. COUNTER

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michaelcounter@yahoo.com • (802) 633-3997

## QUALIFICATIONS PROFILE

Highly proficient and accomplished business manager and leader with extensive experience in financial and cost accounting as well as overall business management.

- Skilled leader, adept at strategic planning, teambuilding, organizational dynamics, highly focused on creating and driving strategic business initiatives to successful outcomes
- Mission driven financial professional, proficient in budgeting, forecasting, and analysis processes for general ledger activity including international operations.
- Focused on cost reduction through maximization of team participation and direct decision making
- Proficient with analytical tools including MS Excel, Solomon, McKesson, Oracle, MS Word, MS PowerPoint

## PROFESSIONAL EXPERIENCE

VISITING NURSE ASSOCIATION AND HOSPICE OF VT & NH 8/2009 to Present  
**Chief Financial Officer (2012 – Present)**

Manage the Finance, Revenue Cycle, Information Technology and Facilities departments for this \$20 million Visiting Nurse/Home Health and Hospice Organization. Act as Corporate Treasurer. Key internal employee informing and advising the Finance Committee of the Board of Directors. Oversee investment advisors and board designated assets. Advisor to the management team on business issues particularly in the area of the annual fiscal and statistical budgets and capital plan. Responsible for detail analytics especially budget to actual reporting, and forecasting. Assist the CEO in the formation of the Agency's strategic plan. Key member of acquisition and affiliation work groups. Inform and work closely with other Agency Directors and Managers. Responsible for facilities management and related functions.

**Controller (2009 – 2012)**

Manage the Accounts Payable, Payroll and Financial Reporting functions for this \$20 million non profit home health agency. Responsible for Internal and External Financial Reporting, Statistical Reporting, Revenue Cycle Review, Budgeting, Forecasting, Variance Analysis, Annual Financial Audit, Internal Controls and State Reporting requirements as well as Fixed Asset management and contract management functions. Manage the Senior Accountant, A/P coordinator and Payroll coordinator.

**Consulting -**

Scott Construction – Temporary Controller  
Lyndon State College – Adjunct Professor

12/2008 to 4/2009

DCI (Design Contempo, Inc.) – Lisbon, NH

4/2005 to 12/2008

**Controller**

Manage all financial functions for this mid-size furniture manufacturing company. Responsible for all aspects of financial reporting and treasury functions. Manage preparation of monthly financial reports primarily profit and loss, balance sheet, and cash flow statements with associated analytical review with a focus on product family and plant level profit and loss reporting. Prepare detailed monthly, and yearend financial reporting packages including written commentary and analysis. Prepare detail thirteen week cash flow projections. Act as primary liaison with lenders. Supervise two plant

accountants and two clerical staff. Direct accounts receivable and accounts payable functions. Manage audit engagements. Responsible for performance appraisal reviews.

**LYDALL THERMAL/ACOUSTICAL, Inc. - St. Johnsbury, VT**

8/2002 to 4/2005

**Controller**

Prepare monthly financial reports primarily profit and loss and balance sheet, with associated analytical review with a special focus on SBU profit and loss reporting for this manufacturer of automotive heat shields. Manage the cost accounting function to include setting up and maintaining plant standard cost system. Prepare detailed monthly, quarterly and yearend financial reporting packages including written commentary and analysis. Instituted physical inventory procedures. Computed IRR and EVA metrics relative to capital projects and proposals. Supervise and coordinate annual budget process. Team leader for Sarbanes-Oxley Section 404 implementation. Supervise Assistant Controller, Plant Accountant and two clerical staff. Directed accounts receivable and accounts payable function. Responsible for performance appraisal reviews.

**HARDIGG INDUSTRIES - South Deerfield, MA**

4/1998 to 5/2002

**Accounting Manager (2000-2002)**

Prepared monthly financial reports including profit and loss, balance sheet, and cash flow statements. Supervised staff of nine including three staff accountants, two cost accountants, and four accounting clerks. Directed accounts receivable and accounts payable transactions. Managed cost accounting processes. Prepared weekly cash forecasts. Organized audit engagements. Controlled physical inventory functions at three U.S. facilities. Managed budget process for all domestic facilities as well as China facility. Handled bank collateral reporting. Interacted with vendors to negotiate payment terms. Executed performance appraisal reviews. Hired and trained accounting staff. Devised accounting department mission statement and strategies to achieve our mission.

**Senior Cost Accountant (1998-2000)**

**EDUCATIONAL BACKGROUND**

**MBA**

UNIVERSITY OF MASSACHUSETTS, - AMHERST, MA

**BA in Liberal Studies (concentration Accounting and Economics)**

WESTFIELD STATE COLLEGE - WESTFIELD, MA

**CERTIFICATIONS**

**CHFP - CERTIFIED HEALTHCARE FINANCIAL PROFESSIONAL**  
HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION

**LEAN SIX SIGMA YELLOW BELT**  
DARTMOUTH-HITCHCOCK VALUE INSTITUTE

**REFERENCES**

AVAILABLE UPON REQUEST

- ◆ Introduced break even methodology of business analysis to improve profitability and awareness among management team.
- ◆ Organized process to downsize the business and provided recommendations to achieve desired results (\$160K average monthly losses reduced to breakeven in 3 months)
- ◆ Improved confidence level and trust with our primary lender through improved communications and financial analysis and reporting.
- ◆ Improved working capital position through improved accounts receivable and inventory turnover.
- ◆ Developed daily production metrics to both improve sales forecasting and manage labor costs, process map key business activities and implement controls on risk points

**LYDALL THERMAL/ACOUSTICAL Inc. – St. Johnsbury, VT**

8/2002 to 4/2005

**Controller**

- ◆ Successfully managed multiple, large scale projects to on time completion including software conversion (Oracle) and numerous Sarbox Section 404 audits and financial audits.
- ◆ Process mapped key business activities and implement controls on risk points primarily in the inventory control function.
- ◆ Performed quarterly presentations of detailed financial information to management improving management understand and accountability.
- ◆ Proposed cost saving strategies to manufacturing resulting in significant savings primary through better contract negotiation with temporary staff agencies.

**HARDIGG INDUSTRIES – South Deerfield, MA**

4/1998 to 5/2002

**Accounting Manager (2000-2002)**

- ◆ Team leader in coordinating annual budgets for three U.S. manufacturing facilities and one international manufacturing facility in Shanghai, China, also four light assembly facilities.
- ◆ Initiated quarterly presentations of detailed financial information to management.
- ◆ Streamlined monthly close resulting in reduction of close time by seven business days.
- ◆ Improved cash position by \$2 million through active working capital management.
- ◆ Initiated quarterly review of consolidated trial balance, which reduced year-end audit preparation time and fees.
- ◆ Formed and lead Excess and Obsolete Inventory Committee, which decreased E&O inventory reserves by 50% and improved inventory turnover.
- ◆ Worked with managers to implement Kaplan/Norton Balanced Scorecard philosophy – developed objectives and metrics in purchasing and inventory control departments

**Senior Cost Accountant (1998-2000)**

- ◆ Introduced contribution margin analysis concepts, resulting in keeping profitable lines only.
- ◆ Developed and monitored standard cost systems in two manufacturing facilities.
- ◆ Reduced physical inventory processes from two days to one day saving costs and increasing efficiency.
- ◆ Augmented single factory overhead rate structure to departmental overhead rates.

**SIGNIFICANT ACCOMPLISHMENTS**

**VISITING NURSE ASSOC. OF VERMONT & NEW HAMPSHIRE**

12/2012 to Present

**Chief Financial Officer/Senior Director of Finance**

- ◆ Key colleague to the CEO in development of the Agency's strategic plan utilizing the Kaplan/Norton Balanced Scorecard
- ◆ Sole VNH management member chosen for a leadership team working toward formal affiliation with Dartmouth-Hitchcock Health System
- ◆ Sole VNH management member chosen to negotiate the purchase of a private duty business entity – the first in VNH's history
- ◆ Sole management member chosen to successfully negotiate and purchase VNH's first permanent office space.
- ◆ Developed and assisted other Directors to develop department scorecards to tie into Balanced Scorecard metrics
- ◆ Implemented change management processes with Finance and I/T staff resulting in reduction of 2 management FTE's and increased department performance
- ◆ Significantly improved cash flow by reducing DSO from 69 days to 40 days
- ◆ Champion of administrative cost reduction team, reducing overhead from 42% of revenue to 38% in one year

**VISITING NURSE ASSOC. OF VERMONT & NEW HAMPSHIRE**

8/2009 to 12/2012

**Controller**

- ◆ Immediately corrected numerous financial reporting and payroll errors, while reducing financial reporting time and accounting staff hours saving the agency over \$150,000 in the first 6 months.
- ◆ Maximized the functionality of Accounting Software resulting in reduction of accounting staff.
- ◆ Strengthened Internal Control environment resulting in more timely and reliable financial statements. Initiated in house Cost Accounting processes to inform business unit managers of program profitability and to assist managers with identifying and executing efficiency initiatives.
- ◆ Added value to budget and external audit processes resulting in commendation from external audit firm - zero audit adjustments for the past 6 years.
- ◆ Initiated Departmental Responsibility Accounting processes to prepare annual budget as well as review of budget to actual performance increasing management engagement with the agency and improved understanding of financial results
- ◆ Completed first ever fixed asset physical inventory and implemented automated fixed asset tracking software improving financial accuracy and tracking of fixed assets

**Consulting**

12/2008 to 4/2009

**Temporary Controller**

- ◆ Improved bank reporting increasing confidence level with lenders resulting in additional funding.
- ◆ Analyzed profit margins in project backlog with engineers improving decision making and understanding of cost profit volume concepts amongst staff

**DCI (Design Contempo, Inc.) – Lisbon, NH**

4/2005 to 12/2008

**Controller**

# Jessica C. Foster-Hebert, RN

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23 Elm St. Littleton, NH 03561 | 603-631-1007 | jemsoph2@gmail.com

## Objective

Patient oriented Registered Nurse with solid knowledge in the setting of Oncology, Urology and Infusion Therapy. I have been a dedicated nurse at Littleton Regional Healthcare for over 5 years working in multiple clinical roles. I look forward to continued service for the patients, providers and clinical staff in our community.

## Education

### **ASSOCIATE DEGREE NURSING | 5/2013 | WHITE MOUNTAINS COMMUNITY COLLEGE**

- Major: Nursing
- Minor: Health Science and General Studies
- Related coursework: Nutrition, Child Development, Medical Ethics, BSN required studies

### **LICENSED PRACTICAL NURSE | 11/2008 | CARE-MED EDUCATIONAL SERVICES**

- Major: Practical Nursing

## Littleton Regional Healthcare

### **UROLOGY -CLINICAL TEAM LEADER**

- Daily clinical oversight within the Urology office
- Serve as lead nurse and work directly with providers and management team
- Oversight of new hire office orientation and provide clinical competency training
- Development of process and workflow changes
- Provide direct urology related nursing care
- Patient navigation within the urology care spectrum
- Review quality measures for department
- Maintain CMS standards within the office
- Serve as Resource Nurse to other specialty practices-assisting with navigation, clinical training as well as procedures as needed
- Liaison between patient and provider

### **ONCOLOGY/INFUSION**

- Direct patient care in outpatient setting
- Clinical nurse for Dartmouth Norris Cotton Cancer Center Medical Oncologist
- Patient navigation within the oncology care spectrum
- Active participant in quality measure for department
- Administration of chemotherapy and biotherapy medications
- Proficient in IV, Medi-Port, PICC line access, care and maintenance
- Preceptor to new hire nurses
- Administration of medications for hematology, rheumatology, gastroenterology and infectious disease processes

### **CERTIFICATIONS/SKILLS**

- Proficient in EPIC, Paragon Citrix and eClinicalWorks electronic medical records
- ACLS/BLS certified
- ONS-Chemotherapy and Bio-Therapy administration certified
- PICC Excellence – Certified in PICC line placement

### **AWARDS/ACTIVITIES**

- Employee Of The Year Nominee
- New Hampshire Long Term Care Foundation Scholarship recipient
- Palliative Care Team Member
- NPPEC-Quality Competencies Review Committee Member

### **Referances**

Available upon request



**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Michael Counter	President	150000	0	0
Jessica Foster Hebert	Director of Nursing	90000	40%	36000

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-04)

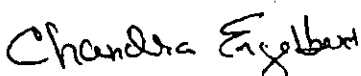


**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Pemi-Baker Community Health		<b>1.4 Contractor Address</b> 101 Boulder Point Dr. Ste 3 Plymouth, NH 03264	
<b>1.5 Contractor Phone Number</b> (603) 536-2232	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5/5/20		<b>1.12 Name and Title of Contractor Signatory</b> Chandra Engelbert, CEO	
<b>1.13 State Agency Signature</b>  Date: 5/10/2020		<b>1.14 Name and Title of State Agency Signatory</b> Ann Landy Associate Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: May 14, 2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials CG  
 Date 5/5/2020

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all 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, formulac, 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials CE  
Date 5/5/20

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'





**EXHIBIT B**

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall 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



**EXHIBIT B**

Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
  - 5.1.1. 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.
- 5.2. Culturally and Linguistically Appropriate Services (CLAS)
  - 5.2.1. The Contractor shall comply with all language assistance services



**EXHIBIT B**

provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

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Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. **"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.
- p. **Other Definitions** - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI





Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. Segregation. If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. Survival. Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 Jim Landry  
 Name of Authorized Representative  
 Associate Commissioner  
 Title of Authorized Representative  
 5/5/20  
 Date

Pemi - Baker Community Health  
 Chandra Engelbert  
 Name of the Contractor  
 Chandra Engelbert  
 Signature of Authorized Representative  
 Chandra Engelbert  
 Name of Authorized Representative  
 CEO  
 Title of Authorized Representative  
 5/5/20  
 Date



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

Contractor Initials: CE  
 Date: 5/5/20

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

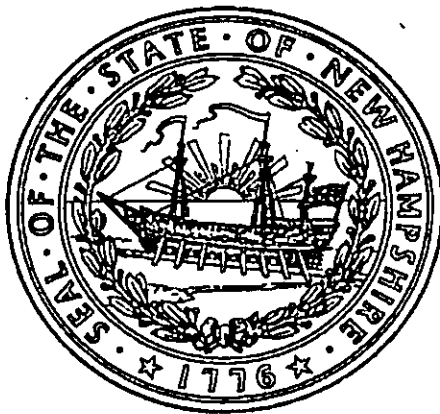
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that PEMI-BAKER COMMUNITY HEALTH is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 25, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64692

Certificate Number: 0004909741



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 May A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Martha Humphrey, hereby certify that:

(Name of the elected Officer of the Corporation/LLC: cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Pemi-Baker Community Health.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on April 16, 2020, at which a quorum of the Directors/shareholders were present and voting.

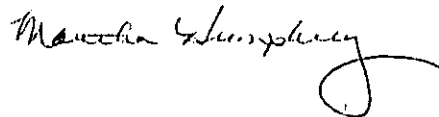
**VOTED:** That Chandra Engelbert (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Pemi-Baker Community Health to enter into contracts or agreements with the  
(Name of Corporation/ LLC)

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

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

Dated: May 2, 2020



Signature of Elected Officer  
Name: Martha Humphrey  
Title: Board Chair



PEMCOM-01

TREINHOLZ

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/5/2020

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).


<b>PRODUCER</b> Noyes Insurance Agency 63 Main Street Plymouth, NH 03264	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (603) 536-1735		FAX (A/C, No): (603) 536-4298
	<b>E-MAIL ADDRESS:</b>		
<b>INSURER(S) AFFORDING COVERAGE</b>			<b>NAIC #</b>
<b>INSURED</b> Pemi-Baker Community Health 101 Boulder Point Dr, Ste 3 Plymouth, NH 03264	<b>INSURER A:</b> Union Mutual of Vermont		
	<b>INSURER B:</b> Liberty Mutual Insurance Company		23043
	<b>INSURER C:</b> Philadelphia Insurance Company		23850
	<b>INSURER D:</b> Lloyds of London		
	<b>INSURER E:</b>		
<b>INSURER F:</b>			

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BOP0040098	4/16/2020	4/16/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
B	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY  <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BAO58291326	1/27/2020	1/27/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			CUP0119404	4/16/2020	4/16/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
C	Professional Liabili			NDO2558220	7/1/2019	7/1/2020	Professional Liabili 1,000,000
D	Professional Liabili			AH500119	1/27/2020	1/27/2021	Professional Liabili 1,000,000

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

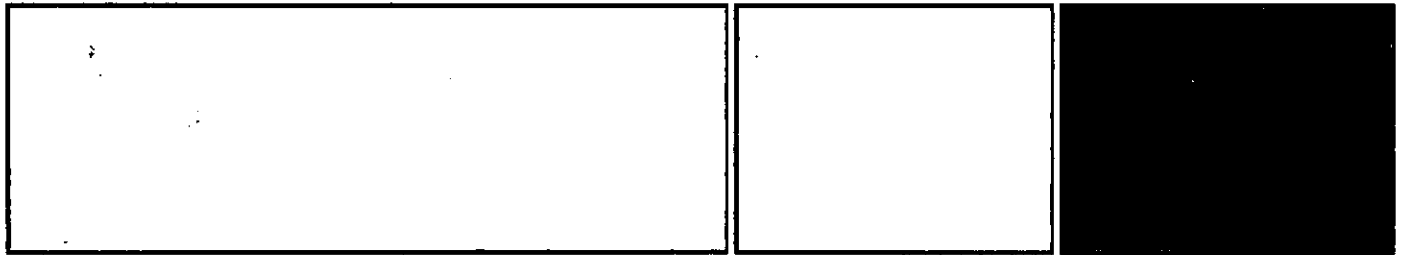
<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Health & Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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## *Mission Statement*

Pemi-Baker Community Health is a non-profit organization serving member towns and surrounding communities by providing health care and hospice services to individuals and families in their homes, in the facility and in the community.



**FINANCIAL STATEMENTS**

**December 31, 2018 and 2017**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Pemi-Baker Community Health

We have audited the accompanying financial statements of Pemi-Baker Community Health, which comprise the balance sheets as of December 31, 2018 and 2017, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pemi-Baker Community Health as of December 31, 2018 and 2017, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
May 9, 2019

PEMI-BAKER COMMUNITY HEALTH

Balance Sheets

December 31, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 1,312,629	\$ 819,309
Patient accounts receivable, less allowance for uncollectible accounts of \$115,438 in 2018 and \$161,689 in 2017	516,930	894,610
Other receivable	9,364	9,364
Prepaid expenses	<u>50,118</u>	<u>38,448</u>
Total current assets	1,889,041	1,761,731
Investments	392,014	408,556
Assets limited as to use	27,565	27,559
Beneficial trust held by others	226,599	232,995
Property and equipment, net	<u>1,112,838</u>	<u>1,165,364</u>
Total assets	<u>\$ 3,648,057</u>	<u>\$ 3,596,205</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 45,028	\$ 37,345
Accrued payroll and related expenses	285,619	206,753
Other current liabilities	19,181	19,274
Current maturities of long-term debt	<u>21,185</u>	<u>23,471</u>
Total current liabilities	371,013	286,843
Long-term debt, less current maturities	<u>735,584</u>	<u>762,021</u>
Total liabilities	<u>1,106,597</u>	<u>1,048,864</u>
Net assets		
Without donor restrictions	2,314,861	2,314,346
With donor restrictions	<u>226,599</u>	<u>232,995</u>
Total net assets	<u>2,541,460</u>	<u>2,547,341</u>
Total liabilities and net assets	<u>\$ 3,648,057</u>	<u>\$ 3,596,205</u>

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

**PEMI-BAKER COMMUNITY HEALTH**

**Statements of Operations**

**Years Ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Operating revenue		
Patient service revenue	\$ 4,043,191	\$ 3,572,711
Provision for bad debts	<u>(191,612)</u>	<u>(123,870)</u>
Net patient service revenue	3,851,579	3,448,841
Gain on sale of property	-	108,634
Other operating revenue	<u>242,424</u>	<u>239,280</u>
Total operating revenue	<u>4,094,003</u>	<u>3,796,755</u>
Operating expenses		
Salaries and benefits	3,125,322	2,529,323
Other operating expenses	985,163	646,547
Depreciation	52,526	56,401
Interest expense	<u>43,230</u>	<u>41,000</u>
Total operating expenses	<u>4,206,241</u>	<u>3,273,271</u>
Operating (loss) income	<u>(112,238)</u>	<u>523,484</u>
Other revenue and gains (losses)		
Contributions	129,229	111,581
Investment income	9,701	11,071
Change in fair value of investments	<u>(26,177)</u>	<u>24,171</u>
Total other revenue and gains (losses)	<u>112,753</u>	<u>146,823</u>
Excess of revenue and gains over expenses and losses and increase in net assets without donor restrictions	<u>\$ 515</u>	<u>\$ 670,307</u>

**PEMI-BAKER COMMUNITY HEALTH**  
**Statements of Changes in Net Assets**  
**Years Ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Net assets without donor restrictions		
Excess of revenue and gains over expenses and losses and increase in net assets without donor restrictions	\$ 515	\$ 670,307
Net assets with donor restrictions		
Change in fair value of beneficial trust held by others	<u>(6,396)</u>	<u>13,420</u>
Change in net assets	(5,881)	683,727
Net assets, beginning of year	<u>2,547,341</u>	<u>1,863,614</u>
Net assets, end of year	<u>\$ 2,541,460</u>	<u>\$ 2,547,341</u>

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

**PEMI-BAKER COMMUNITY HEALTH**

**Statements of Cash Flows**

**Years Ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ (5,881)	\$ 683,727
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	52,526	56,401
Provision for bad debts	191,612	123,870
Gain on sale of property	-	(108,634)
Change in fair value of investments	26,177	(24,171)
Change in fair value of beneficial trust held by others	6,396	(13,420)
(Increase) decrease in the following assets		
Patient accounts receivable	186,068	(353,202)
Other receivables	-	(1,488)
Prepaid expenses	(11,670)	(7,371)
(Decrease) increase in the following liabilities		
Accounts payable and accrued expenses	7,683	4,985
Accrued payroll and related expenses	78,866	33,247
Other current liabilities	(93)	1,814
Net cash provided by operating activities	<u>531,684</u>	<u>395,758</u>
Cash flows from investing activities		
Purchases of investments	(9,641)	(10,732)
Proceeds from sale of property	<u>-</u>	<u>115,000</u>
Net cash (used) provided by investing activities	<u>(9,641)</u>	<u>104,266</u>
Cash flows from financing activities		
Principal payments on long-term debt	<u>(28,723)</u>	<u>(132,787)</u>
Net increase in cash and cash equivalents	493,320	367,237
Cash and cash equivalents, beginning of year	<u>819,309</u>	<u>452,072</u>
Cash and cash equivalents, end of year	<u>\$ 1,312,629</u>	<u>\$ 819,309</u>

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



# PEMI-BAKER COMMUNITY HEALTH

## Notes to Financial Statements

December 31, 2018 and 2017

### 1. Summary of Significant Accounting Policies

#### Organization

Pemi-Baker Community Health (the Association) is a non-profit corporation organized in New Hampshire. The Association provides acute and palliative services to patients who can be cared for at home or in a clinic setting and provides and maintains community health through counseling, disease detection and health education.

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 958, Not-For-Profit Entities. Under FASB ASC 958 and FASB ASC 954, Health Care Entities, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

**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 Association. These net assets may be used at the discretion of the Association's management and the board of directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Income Taxes

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

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use and investments.

The Association has cash deposits in major financial institutions which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Allowance For Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 161,689	\$ 108,686
Provision for bad debts	191,612	123,870
Write-offs	<u>(237,863)</u>	<u>(70,867)</u>
Balance, end of year	\$ <u>115,438</u>	\$ <u>161,689</u>

The increase in write-offs was primarily due to billing staff turnover and review of old receivable balances.

Investments

The Association reports investments at fair value, and has elected to report all gains and losses in the excess of revenue and gains over expenses and losses to simplify the presentation of these amounts in the statement of operations, unless otherwise stipulated by the donor or State law.

# PEMI-BAKER COMMUNITY HEALTH

## Notes to Financial Statements

December 31, 2018 and 2017

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

### **Beneficial Trust Held By Others**

The Association is the beneficiary of a perpetual trust administered by a regional financial institution. Although the Association does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Association. The Association's share of trust principal is recognized as net assets with donor restrictions at fair value. Annual income distributions are recognized as increases in net assets without donor restrictions. Changes in fair value of beneficial trust assets are reported as increases or decreases in net assets with donor restrictions.

### **Assets Limited As To Use**

Assets limited as to use consist of assets designated by the Board of Directors for future capital improvements.

Cash and cash equivalents included in assets limited as to use are excluded from cash and cash equivalents for cash flow purposes.

### **Property and Equipment**

Property and equipment are carried at cost, less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

### **Patient Service Revenue**

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

Recently Issued Accounting Pronouncement

In August 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*, which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant, and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended December 31, 2018. Required disclosures for 2017 are also included in these financial statements.

2. Availability and Liquidity of Financial Assets

As of December 31, 2018, the Association has working capital of \$1,518,028 and average days (based on normal expenditures) cash and liquid investments on hand of 150 which includes cash and long-term investments, net of restricted amounts.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 1,312,629	\$ 819,309
Investments	392,014	408,556
Patient accounts receivable, net	516,930	894,610
Other receivable	<u>9,364</u>	<u>9,364</u>
Financial assets available to meet cash needs for general expenditures and unfunded capital expenditures within one year	<u>\$ 2,221,573</u>	<u>\$ 2,122,475</u>

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

The Association also has a line of credit available to meet short-term needs. See Note 5 for information about this arrangement.

The Association manages its cash available to meet general expenditures following three guiding principles:

- Operating within a prudent range of financial soundness and stability;
- Maintaining adequate liquid assets; and
- Maintaining sufficient reserves to provide reasonable assurance that long-term commitments and obligations under endowments with donor restrictions and quasi-endowments that support mission fulfillment will continue to be met, ensuring the sustainability of the Association.

3. Investments

Investments, stated at fair value, are as follows:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 19,490	\$ 30,025
Fixed income		
Corporate bonds	150,776	40,050
Mutual funds	74,777	165,002
Equity securities	146,971	145,380
Equity mutual funds	-	28,099
Beneficial trust held by others	<u>226,599</u>	<u>232,995</u>
Total investments	<u>\$ 618,613</u>	<u>\$ 641,551</u>

Investments are classified in the balance sheets as follows:

	<u>2018</u>	<u>2017</u>
Investments	\$ 392,014	\$ 408,556
Beneficial trust held by others	<u>226,599</u>	<u>232,995</u>
Total investments	<u>\$ 618,613</u>	<u>\$ 641,551</u>

**PEMI-BAKER COMMUNITY HEALTH**

**Notes to Financial Statements**

**December 31, 2018 and 2017**

**Fair Value of Financial Instruments**

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

All of the Association's investments were measured at fair value on a recurring basis as follows:

	<u>Assets at Fair Value as of December 31, 2018</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 19,490	\$ -	\$ -	\$ 19,490
Corporate bonds	-	150,776	-	150,776
Equity securities	146,971	-	-	146,971
Mutual funds	74,777	-	-	74,777
Beneficial interest in perpetual trust	-	-	226,599	226,599
<b>Total</b>	<b><u>\$ 241,238</u></b>	<b><u>\$ 150,776</u></b>	<b><u>\$ 226,599</u></b>	<b><u>\$ 618,613</u></b>

	<u>Assets at Fair Value as of December 31, 2017</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 30,025	\$ -	\$ -	\$ 30,025
Corporate bonds	-	40,050	-	40,050
Equity securities	145,380	-	-	145,380
Mutual funds	193,101	-	-	193,101
Beneficial interest in perpetual trust	-	-	232,995	232,995
<b>Total</b>	<b><u>\$ 368,506</u></b>	<b><u>\$ 40,050</u></b>	<b><u>\$ 232,995</u></b>	<b><u>\$ 641,551</u></b>

The fair value of the Association's corporate bonds is based on quoted market prices of similar instruments. The fair value of the Association's beneficial trust held by others is based on the quoted market prices of the assets included in the trust held by a regional financial institution, and is provided by the custodian.

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

The following table sets forth a summary of the change in beneficial trust held by others:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 232,995	\$ 219,575
Change in fair value	<u>(6,396)</u>	<u>13,420</u>
Balance, end of year	<u>\$ 226,599</u>	<u>\$ 232,995</u>

4. Property and Equipment

Property and equipment consists of the following:

	<u>2018</u>	<u>2017</u>
Land	\$ 290,779	\$ 290,779
Land improvements	6,613	6,613
Building and building improvements	1,321,427	1,321,427
Furniture and equipment	<u>259,183</u>	<u>259,183</u>
Total cost	1,878,002	1,878,002
Less accumulated depreciation	<u>765,164</u>	<u>712,638</u>
Property and equipment, net	<u>\$ 1,112,838</u>	<u>\$ 1,165,364</u>

5. Line of Credit

The Association has a \$200,000 line of credit with a local bank through August 31, 2019, collateralized by accounts receivable, with interest at prime plus 1.50%, with a 4.25% floor. There was no balance outstanding at December 31, 2018 and 2017.

**PEMI-BAKER COMMUNITY HEALTH**

**Notes to Financial Statements**

**December 31, 2018 and 2017**

**6. Long-Term Debt**

Long-term debt consists of the following:

	<u>2018</u>	<u>2017</u>
Mortgage payable to a local bank due October 2037, payable in equal installments of \$6,149, including principal and interest at 5% through March 2018, when interest was adjusted to prime plus 1.75% for the next 5 years and will be adjusted to this rate every 5 years thereafter, with a 5% floor for the remaining balance of the loan, collateralized by all business assets.	\$ 756,769	\$ 785,492
Less current maturities	<u>21,185</u>	<u>23,471</u>
Long-term debt, less current maturities	<u>\$ 735,584</u>	<u>\$ 762,021</u>

Maturities of long-term debt are as follows:

2019	\$ 21,185
2020	22,483
2021	24,151
2022	25,792
2023	27,544
Thereafter	<u>635,614</u>
Total	<u>\$ 756,769</u>

Cash paid for interest approximates interest expense.



PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

7. Patient Service Revenue

Patient service revenue was as follows:

	<u>2018</u>	<u>2017</u>
Medicare	\$ 3,236,109	\$ 2,710,914
Medicaid	154,744	90,797
Other third-party payers	580,319	714,411
Private pay	<u>72,019</u>	<u>56,589</u>
Total	<u>\$ 4,043,191</u>	<u>\$ 3,572,711</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide such services is not considered material to the financial statements.

The Association was able to provide charity care through a combination of local community support. Local community support consisted of United Way, municipal appropriations and contributions.

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

8. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2018</u>	<u>2017</u>
Program services		
Salaries and benefits	\$ 2,678,903	\$ 2,250,540
Other operating expenses		
Program supplies	218,697	152,263
Contract services	133,240	42,452
Transportation	102,601	83,905
Other	428,195	295,557
Depreciation	45,246	50,496
Interest	<u>37,238</u>	<u>36,707</u>
Total program services	<u>3,644,120</u>	<u>2,911,920</u>
Administrative and general		
Salaries and benefits	446,419	278,783
Other operating expenses		
Contract services	21,439	35,701
Transportation	2,484	2,108
Other	78,507	34,561
Depreciation	7,280	5,905
Interest	<u>5,992</u>	<u>4,293</u>
Total administrative and general	<u>562,121</u>	<u>361,351</u>
Total	<u>\$ 4,206,241</u>	<u>\$ 3,273,271</u>

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

9. Retirement Plan

The Association has a 401(k) retirement plan. Retirement contributions amounted to \$83,741 in 2018 and \$54,036 in 2017.

PEMI-BAKER COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2018 and 2017

10. Commitments and Contingencies

Leases

In 2018, the Association entered into a lease agreement to rent office space. The lease does not meet the criteria for capitalization and is classified as an operating lease with related rent charged to operations as incurred.

The following is a schedule, by year, of future minimum lease payments under the operating lease as of December 31, 2018:

2019	\$ 11,655
2020	<u>3,885</u>
Total	<u>\$ 15,540</u>

Total rental expense for the year ended December 31, 2018 for the operating lease was \$7,550.

Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at December 31, 2018 which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

11. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable by funding source:

	<u>2018</u>	<u>2017</u>
Medicare	62 %	71 %
Medicaid	7	4
Other	<u>31</u>	<u>25</u>
Total	<u>100 %</u>	<u>100 %</u>

12. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through May 9, 2019, which is the date the financial statements were available to be issued.

## Pemi-Baker Community Health

Officers and Trustees  
as of June 2019

NAME & ADDRESS	TITLE / TERM	TRUSTEE TERM ENDS (date joined)
Martha Humphrey	<b>CHAIR</b> 2 <sup>nd</sup> Term	TERM EXPIRES 2021 (2015) 2 <sup>nd</sup> TERM RETIRED
Leslie Nelson	<b>VICE CHAIR</b> 2 <sup>nd</sup> Term	TERM EXPIRES 2021 (2015) 2 <sup>nd</sup> TERM
Martha Clifford	<b>Treasurer</b> 1 <sup>st</sup> Term	Term Expires 2021 (5/2018) 1 <sup>st</sup> Term
Peter Lovett	<b>Secretary</b> 1 <sup>st</sup> Term	Term Expires 2021 (6/2018) 1 <sup>st</sup> Term
Deb Braley		Term Expires ____ (2/2020) 1 <sup>st</sup> Term
George Hacker		Term Expires 2021 (1/2018) 1 <sup>st</sup> Term
Beth Simpson		Term Expires 2021 (5/2018) 1st Term
Betzi Taoka		Term Expires 2021 (1/2018) 1st Term <b>Leaving Board on 5/1/20</b>
Nancy Turner		Term Expires ____ (2/2020) 1 <sup>st</sup> Term
Sandra Van Gundy, RN		Term Expires 2020 (6/2018) 1st Term
Angie Van Sickle		Term Expires 2020 (1/2017) 1st Term
Carolyn Varin		Term Expires 2021 (5/2018) 1 <sup>st</sup> Term

**Chandra Engelbert, RN, BSN, MBA**

**SUMMARY OF QUALIFICATIONS:** A positive energy individual, able to interface with all levels of an organization, to lead, to motivate and to accomplish outlined goals and objectives on an established timeline. Demonstrate ability to lead cross-functional teams, coordinate and manage multiple projects. Creative, goal oriented, analytical, decision maker with excellent communication, presentation, leadership, problem solving and organizational skills. An established nurse who has met any and all clinical challenges while incorporating my MBA leadership skills into the organization to meet both clinical and organizational challenges.

**EXPERIENCE**

***Weeks Medical Center, Lancaster, NH***

***2004-Present***

***Department Manager Critical Care*** (Emergency Department, ICU, EMS, Emergency Preparedness, and Outreach Clinics)

- **Retention:** Active leadership role in creating a positive work environment through the utilization of Commitment to My Co-workers, Code of Professional Conduct, and "Service Excellence".
- **Leadership and Motivation:** Generate enthusiasm and buy-in from staff for departmental initiatives to develop and meet cost, mission, and quality driven goals.
- **Quality Improvement:** Participation and leadership in multiple quality improvement initiatives including an ICU Steering Committee established with all levels of participation to identify and prioritize goals to provide quality care in a Critical Access Hospital in the North Country.
- **Recruitment:** Actively network and recruit to fill positions resulting in minimizing the employment of Travelers.

***Concord Hospital, Concord, NH***

***2003-2004***

***Emergency Department Clinical II Registered Nurse***

- **Customer Focused Patient Care:** Clinical Nurse II with focus on Quality Improvement in the Emergency Department (ED).
- **Leadership:** Resource Role in the ED

***LRGHealthcare***

***2001-2003***

***Vice President/Diagnostic and Therapeutic Services:*** Emergency Room, Walk In Care, Laconia Ambulance, Emergency Medical Services, Medical Imaging, Sleep Lab, Cardiology, Nuclear Medicine, Laboratories, Occupational Health Services, Employee Health, Rehab Service.

(240 FTE's and Revenues of \$81,519,918 in FY '02).

- **Quality Improvement:** Provided leadership and stimulated a focus group to identify and implement system changes in the Emergency Department to improve patient flow, decrease errors, and enhance quality of care.
- **Visionary and Growth Oriented:** Facilitated market analysis and planning for building an urgent care facility along with expanding current practice and diagnostic services.
- **Revenue Enhancement:** Stimulated growth through marketing enhanced quality of care in the Emergency Department, Rehab Department, and Occupational Health.
- **Integration of Leadership:** Successfully merged leadership of Lakes Region General Hospital and Franklin Regional Hospital resulting in coordination of services and staffing for Lab, Medical Imaging, and Rehab Services.

***Community Health & Hospice, Laconia, NH***

***1997-2001***

***Homecare Nursing Manager. Supervised 14 FTE's (21 employees)***

- **Program Enhancement:** Developed staffing depth, raised skill level, and initiated quality improvement for the intravenous Team, leading to increased home infusion referrals.
- **Accredited:** Joint Commission on Accreditation of Healthcare Organization successfully implemented.
- **Reimbursement Methodology:** Successfully implemented Homecare Perspective Payment System (PPS)

***Heritage Home Health, Meredith, NH***

***1992-1997***

***Home Health Clinical Director***

- **Promoted:** Quality, Responsive, Customer Oriented Service
- **Business Development:** Increased patient referrals, expanding size of the home base as well as opening a branch in Manchester, NH

***Lakes Region General Hospital, Laconia, NH***

***Staff Nurse/Team Leader. ICU Nursing: Direct care and coordination of care for critical care patients***

***Burbank Hospital, Fitchburg, MA***

***Staff Nurse/Team Leader. Rehab floor, ICU, & Recovery Room***

***Boston City Hospital, Boston, MA***

***Staff Nurse - ICU per diem nurse***

***Discovery Toys***

***Sales Manager. Sales in top 10% (achieved highest sales awards each year)***

**EDUCATION**

Whittemore School of Business and Economics, University of New Hampshire, Durham, NH  
Masters of Business Administration (MBA) 2005

Northeastern University, Boston, MA, Bachelor of Science Nursing (BSN) - Higher Honors 1980

**LICENSE/CERTIFICATIONS**

RN - Registered Nurse License, New Hampshire  
ACLS, BLS, TNCC, ENPC, NRP Certifications  
Critical Care Course completed in 2007

**AFFILIATIONS**

American Nurses Association (ANA)  
NH Nurses Association, *Organizational Affairs Commission*  
Emergency Nurses Association (ENA)  
NH Chapter ENA, *Current Secretary and National Delegate (3 years)*  
American Association of Critical-Care Nurses (AACN)  
White Mountain Chapter of AACN, *President*  
Sigma Theta Tau  
Club Northeast Running Group

*References available upon request*

**Danielle Paquette-Horne RN**

**Objective:** To work as an RN in a home health agency that will provide the opportunity for me to utilize my clinical, managerial and leadership skills while gaining knowledge and experience. It is important for me to work with other medical professionals who are passionate about their work.

**Education:**

*Lakes Region Community College, Laconia, NH*  
*Associate of Science Degree-Nursing, May, 2009*  
National Honor Society Phi Theta Kappa, 2006-08

**Clinical Training:**

Lakes Region General Hospital  
Medical Surgical, Pediatrics, Orthopedics, OB-GYN, Emergency  
Department.

Franklin Hospital, Franklin, NH  
Medical Surgical

New Hampshire Hospital, Concord, NH  
Psychiatric

St. Francis Home, Laconia, NH  
Eldercare

Family Planning, Laconia, NH  
Pre-natal, Peri-natal

*Flagler College, St. Augustine, FL*  
*Bachelor of Arts- Recreation Management*  
*Inter-Lakes High School, Meredith, NH*  
*Diploma*

**Licensure:**

*Registered Nurse License Number 061043-21*

**Prior Certifications:**

*American Heart Association Healthcare Provider CPR*  
*Licensed Nurse Assistant*  
*Emergency Medical Technician-Basic*  
*American Red Cross Water Safety Instructor*  
*American Red Cross Lifeguard*  
*Wilderness First Responder*

Ernest Roy

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**Experience**

2009-2010      Concentra Medical Center      Concord, NH

**Clinical Director of Physical Therapy**

Responsible for day to day operations of the Concord Physical Therapy Center. This includes direct assessment and treatment of a varied patient caseload, supervision of support personnel, ordering and maintaining supplies/inventory, documentation, billing and medical records maintenance. I am also in charge of outreach and promotion of our Physical Therapy services to potential area clients. This entails speaking at various functions and conferences. I also have created a variety of educational presentations both for colleagues as well as clients, on subjects ranging from Treatment of Lower Back Pain, Assessing Physical Function in various populations, and the challenges of an Aging Workforce, to name several.

2005-2009      Functional Information Technologies LLC      Tilton, NH

**Owner/Founder**

- Developed specialized format for evidenced-based performance of Functional Capacity Examinations. These can be performed at a remote location (home, workplace) or at a designated office site. Current clientele includes NH Medicaid Disability Determination Unit, NH branch of SSDI, NH Vocational Rehabilitation services, & Worker's comp 3<sup>rd</sup> party payors & Case Management groups. Methodology includes option for video analysis to enhance data quality. A related service is work site assessment also with option for video analysis using MaxTraq/MaxMate computerized motion analysis software. Also offer peer review services for Physical Therapy billing/documentation.

2006-2007      LRGHealthcare      Laconia, NH

**Per Diem Physical Therapist**

- Continued on in a per diem role with inpatient populations as I transitioned to a full time private practice.



**Experience:**

**Lakes Region Visiting Nurses-Meredith, NH** 6/14-Present

**Registered Nurse Case Manager**

Responsibilities: planning, organizing and directing home care services with emphasis on community health education with the intention to meet patient's health care needs within their homes and communities. Initiate plan of care, make revisions as patient status and needs change, provided health care instructions and disease management to the patient and family, medication and medical procedure teaching and education, prepare clinical notes and updates to the primary physician regarding patient's condition, obtain and receive physician orders. Coordinate community resources and make necessary follow up and health screenings appointments for patients. Completing medicare oasis documentation proficiently.

**Sanctuary Home Health Nursing-Meredith, NH**

7/12-6/14

**Proprietor-Director of Nursing**

Responsibilities: hiring staff, LNA supervision and evaluations, payroll, employee and client record keeping, physical and mental assessment, communication with MD and client's family, wound care and dressing changes, medication administration, physical and occupational exercises, supervision and planning of activities of daily living, scheduling medical appointments, meal planning, supervision of household cleaning and maintenance, drafting and updating policy and procedures.

**Laconia Clinic-Caring For Women-Laconia, NH**

3/10-3/12

**Registered Nurse-OB/GYN**

Responsibilities: obtaining vitals and reviewing patient's past medical, surgical and social history, medications, allergies and chief complaint, performing venipuncture and injections, wound care and dressing changes, assisting providers with invasive GYN and Urology office procedures as well as OB GYN exams, phone triage, utilizing electronic medical records, patient scheduling and referrals, purchasing and stocking of supplies for facility, autoclaving.

**Taylor Community-Laconia, NH**

11/09-3/10

**Registered Nurse**

Responsibilities: direct care to Intermediate Care Facility Nursing Residents and supportive care to Assisted Living Residents. Palliative and hospice care, physical and mental assessment, wound care, medication administration, creation of nursing care plans, coordinate lab testing and communicate with physicians and family, supervise LNA's.

**Golden View Health Care Center-Meredith, NH**

09/09-03/10

**Registered Nurse**

1996-2006

LRGHealthcare

Laconia, NH

**Program Coordinator-Physical Therapy Dept.**

- Responsible for program development, staff recruitment, inservice/education programming, continuous quality improvement, productivity tracking, service promotion, marketing. Also continued carrying a significant patient caseload with responsibilities for both inpatient & outpatient populations.
- Provided numerous educational presentations on FCE, Worker's comp, & Industrial Rehab issues for a diverse variety of audiences including; WC case managers, Adjustors, NH Dept of Labor Appeals Board, SSI Disability Determination Claims Adjudicators & physicians, Annual conference of the NH Insurance Adjustor's Association, Annual conference of the NH Occupational Health Nurses Association. Presentations for Occupational Health Nurses, as well as a wide variety of topics for both inpatient and outpatient direct care staff. This included both rehabilitations services and nursing staff. Inservice & Educational presentations to LRGHealthcare staff included direct patient care topics including assessment & treatment of lower back, shoulder, neck, geriatric, athletic, knee, hip patient populations, as well as proper body mechanics for patient handling & dealing with difficult patients.
- Developed a Physical Therapy Consultative Examination protocol for NH SSI/Medicaid Disability Determination examinations.
- Involved in oversight & monitoring of SNF unit program at LRGHealthcare
- \* Assisted in facillating merger of LRGH & FRH Physical Therapy Departments in 2001, consolidating policies, procedures, and Documentation formats
- Initiated peer review process for Continuous Quality Improvement Program at LRGHealthcare Physical Therapy Dept.
- Initiated Functional Outcomes Documentation program for Physical Therapy dept. with low back/neck pain outcomes Survey.
- Continue to provide direct patient care to all populations and ergonomic jobsite assessments.

1987-1996

LRGHealthcare

Laconia, NH

**Staff Physical Therapist**

- Responsible for direct patient care of a varied caseload including orthopedics, neurological, pediatrics, wound care, geriatric , inpatient/outpatient/SNF
- \* Initiated FCE program at LRGHealthcare

- Conducted student affiliations for PT educational programs
- CCCI for PT student affiliations from 1991-1997
- Assisted in development of pre-employment screening program for LRGH Occupational Health service
- Performed ergonomic and worksite evaluations for area employers in construction, home heating oil, and light manufacturing.

**Education**

1979-1983	Bates College	Lewiston, ME
• B.A., Sociology		
1983-1987	University of New England	Biddeford, ME
• B.S., Physical Therapy		
Graduated Cum Laude		
2004-2008	Temple University	Philadelphia, PA
• DPT., Physical Therapy		

**References**                      References are available upon request

**Licensure**                        NH Physical Therapist License # 0960, 1987- present

**Certifications**                - Certified Lift Capacity Evaluator thru E.P.I.C.

**Memberships**                American Physical Therapy Association (APTA)  
National Strength & Conditioning Association (NSCA)

**Published topics**

"Overtraining: Prevention and Corrective Measures"  
*Milo* December, 2009

"A New Approach to Knee Pain"  
*Milo*, March 2008

"Decisions, Strategies, and Tactics"  
*Milo*, March 2005

"Functional Capacity Testing & the Use of Validity Criteria;  
What Does the Evidence Tell Us?" *Case Manager*, March-April 2003

"Functional Capacity Evaluation: Considerations for the Physical Therapist" *NH APTA Newsletter*, April 2003

"Heavyweight Health: Risk Factors for the Biggest of the Big" *Pure Power*, March 2003 Vol. 3 ,# 2

"Flexibility for the Strength & Power Athlete" *Milo*, March 2003

#### **Presentations**

Treatment and Prevention of Lower Back Pain  
Inservice to Occupational Health Lunch & Learn conference  
Nashua Town Hall, Nashua, NH 6/2/2010

The Aging Workforce  
Inservice at Occupational Health Lunch & Learn conference  
Amoskeag Beverage conference center  
Bow, NH 4/12/2010

A New look at Disability Determination & Functional Capacity Testing  
Inservice to NH Social Security Disability Determination  
Concord, NH 8/26/08

Updates on Functional Capacity Examination  
Inservice to Concord, NH Office for Social Security Disability Determination  
Concord, NH 10/4/07

Disability versus Function: Research Findings & Latest Evidence  
Inservice to Concord, NH office of Social Security Disability Determination  
Concord, NH April 20, 2006

FCE Technology & Recent Advances  
Inservice presentation to CompSigma Case Management Agency  
Concord, NH April 4, 2006

Clinical Decision Making  
Inservice presentation to Rehabilitation services staff  
LRGHealthcare, Belmont, NH December 10 2004

Managing Inappropriate Client/Patient Behavior  
Inservice presentation to Rehabilitation Services Staff  
LRGHealthcare, Belmont, NH June, 2004

Return to Work; Predictive & Influential factors in the low back injured worker.  
Sponsored by; NH chapter of the APTA  
6/10/04, Concord NH Approved for 2 Continuing education hours

The Difficult Patient; Building the Therapeutic Alliance  
Presented at Franklin Regional Hospital  
6/3/04, Franklin, NH

Functional Capacity Testing  
Presented at Special Topics Class for Franklin Pierce College,  
Physical Therapy Program  
4/8 & 4/15/2003, Concord, NH

Trends & Advances in Physical Capacity Evaluation.  
Sponsored by; NH Association of Occup. Health Nurses  
11/19/03, Manchester, NH Approved for 1.5 Continuing education hours

Screening for scoliosis  
Presented to Central NH school nurses group  
11/5/04 Franklin, NH

Return to Work; Predictive & Influential Factors in Low Back Injury  
Sponsored by the NH Insurance Adjustor's Association  
10/8/03, Manchester, NH. Approved for 1 Continuing education hour

FCE testing  
Presented to Franklin Pierce College Physical Therapy program, special  
topics class, 5/2/03 Concord, NH

Management of common musculoskeletal injuries for the school nurse  
Presented to Central NH School Nurses Group  
Franklin, NH 11/14/2002

Injury prevention in nursing assistant care  
Sponsored by North Country Health Consortium  
Franklin, NH 10/16/02

FCE testing and Validity Criteria  
Presented at the NH Dept of Labor, Board of Appeals Training Seminar  
6/11/02, Concord, NH

Spinal Stability, Recent Advances  
Presented at Laconia Athletic & Swim club  
3/22/02, Laconia NH

Patient Handling for Injury Prevention  
Sponsored by NH AHEC  
NH Veteran's Home, Tilton, NH

Low Back Injury Prevention  
Presented to Coneston Construction Inc.  
4/24/00, Lincoln, NH.

Lifting for Low Back Safety  
Presented to Irving Oil Delivery  
2/14/99, Belmont, NH

Back Injury prevention  
Presented to City of Laconia Public Works Dept.  
3/21/95, Laconia, NH

**Additional non-  
Degree Post  
Professional  
Education**

Assessment and Treatment of the Lumbo Sacral Spine with Muscle Energy  
Technique.  
Franklin Pierce University, Concord, NH  
15 contact hours, 3/27-28/2010

Sports Medicine and the Female Athlete  
Jeffrey Kawaguchi PT, PhD., American Physical Therapy Association  
3 contact hours. 10/4/09

Carpal Tunnel syndrome: Can you Identify the Contributing Factors?  
American Physical Therapy Assoc  
2 contact hours. 8/27/08

# Typical Rotator Cuff Syndrome: It's not Always Typical  
American Physical Therapy Assoc  
2 contact hours. 8/23/09

# APTA Advanced Clinical Practice  
Functional Biomechanics of the Lower Quarter Oct 4-5 2008  
Contact Hours: 15  
Course Description: Focus on Assessment & biomechanical gait  
Analysis, with emphasis on applying these principles to treatment of the hip  
& knee for both athletic and general populations

# Understanding type II Diabetes: an Introduction  
American Physical Therapy Association  
2 contact hours. 10/14/07

# Screening for Medical Disorders  
American Physical Therapy Association  
9 contact hours. 11/17/07

# Demyelinating Diseases: Central & Peripheral  
American Physical Therapy Association  
2 contact hours. 12/24/07

# The Obesity Epidemic: Health Consequences & Implications  
For Physical Therapy. American Physical Therapy  
Association. 2 contact hours. 12/24/07

# APTA Advanced clinical Practice: Hanover, NH  
Pharmacology for the Physical Therapist: Oct 14-15, 2006  
Instructor: Peter Panus, PT, Ph.D. Contact Hours:13  
Course Description: Review of the major classes of  
drug compounds and how their uses & effects can

influence the Physical Therapist treatment regimen.

# APTA Advanced Clinical Practice: Hanover, NH 7/30-31/2005  
Exercise Programs; Making them Safe & Effective  
Instructor: Steve Tepper PhD, PT Contact Hours: 16  
Course Description: A review of the current evidence for testing & Prescription of cardiovascular conditioning exercise protocols.

Northeast Seminars Manchester NH 4/25-26/04  
Evaluation & Treatment of the Shoulder  
Instructor: Sandy Burkhart PT Contact hours 14.5  
Course Description: Instruction and lab practice in assessment and treatment of a variety of orthopedic shoulder injury problems.

The McKenzie Institute Boston MA, 6/5-8/2003  
Part A Mechanical Diagnosis and Treatment for the Lumbar Spine  
Instructor: Julie Marley PT, dip MDT Contact Hours; 28

Northeast Seminars Boston, MA 10/6-7/02  
The Science of Stability: Clinical Applications to Assessment & Treatment of Segmental Spinal Stabilization for Low Back Pain Instructor: Paul Hodges Ph.D, Contact Hours: 13 Course Description: Instruction in evidence for Spinal function & stability with EMG/ultrasound testing. Lab work for muscle re-education & motor control.

Northeast Seminars Manchester, NH 3/30-4/1/2001  
Muscle Energy Technique & Beyond Instructor: Jay Kane PT  
Contact hours: 19.5 Course description; Presented assessment & treatment methods for muscle energy with orthopedic dysfunctions.

Northeast Seminars Randolph, MA 9/15-16/2000  
Mulligan Concept-Mobilization with Movement for the Lower Quadrant. Instructor: Julie Paolino MS, PT, ATC  
Contact hours: 13 Description: Teaching of Mulligan Technique for manual mobilization of Lower extremities

Academy Medical Systems Everett, MA 3/22/99  
Therapist Medicare Reporting, Instructor, Joyce Thomas MHA  
Contact Hours: 6 Description: Instruction in appropriate functional reporting for Medicare Part A & B reimbursement



Northeast Seminars Randolph, MA 6/12-13/1998  
The Shoulder: A Dynamic Therapy Model, Instructor:  
Mark Albert PT, ATC Contact Hours: 14 Description;  
Presented biomechanical concepts for shoulder assessment & treatment

Clinician's View Laconia, NH 4/28/98  
Introduction to soft tissue Mobilization Instructor: Claudia  
Senesac PT, Contact Hours: 8.5 Description; Technique instruction  
in soft tissue mobilization for spine & extremities.

Northeast Seminars, Boston, MA 3/17-18/97  
Geriatric Manual Therapy Contact Hours: 15  
Description: Lab technique & theory of geriatric joint & soft tissue  
Mobilization

Isemhagen Group Boston MA, 4/19-21/1996  
The Ergonomic Workshop Instructor; Sue Isemhagen  
Contact hours: 21 Course Description: Review of theory & practice of  
Ergonomic program development & functional capacity testing

Dogwood Institute, Manchester, NH 1996  
Evaluation of the Shoulder Instructor; Robert Donatelli PT

Great Seminars Boston, MA 1992  
Geriatric Orthopedics Instructor: Carole Lewis PT

Blankenship Seminars Newark, NJ 1990  
Functional Capacity Testing Instructor; Keith Blankenship PT

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Chandra Engelbert	CEO	108,134. <sup>00</sup>	0	—
Danielle Paquette	Home Director HC/H	89,752. <sup>00</sup>	0	—
Ernest Ray	Clinical Coord.	90,480. <sup>00</sup>	0	—

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-05)

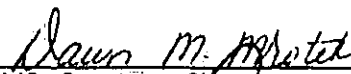
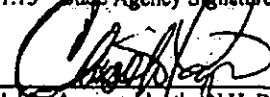

**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Nurses P.R.N., Inc.		1.4 Contractor Address PO Box 122 22 Greeley St. Unit 5 Merrimack, NH 03054	
1.5 Contractor Phone Number (603) 424-9479	1.6 Account Number 010-095-5676-103-502664 95010999	1.7 Completion Date April 30, 2021	1.8 Price Limitation \$500,000
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 5/1/2020		1.12 Name and Title of Contractor Signatory Dawn M. Mrotek Assistant Administrator	
1.13 State Agency Signature  Date: 5/4/2020		1.14 Name and Title of State Agency Signatory Christine Taylor, Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/18/2020			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials DM  
 Date 5/1/2020

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials Om  
Date 5/12/20

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

*DM*

*5/1/2020*



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of





**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall 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



## EXHIBIT B

accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
- 5.1.1. 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.
- 5.2. Culturally and Linguistically Appropriate Services (CLAS)
- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing



**EXHIBIT B**

impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

6.1. The Contractor shall keep records that include, but are not limited to:

6.1.1. 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.

6.1.2. 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.

6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- i. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. **"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.
- p. **Other Definitions** - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business





Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services

The State

*[Handwritten Signature]*

Signature of Authorized Representative

*Christie Tappin*

Name of Authorized Representative

*Associate Commissioner*

Title of Authorized Representative

*5/4/2020*

Date

*NURSES PRN INC*

*RBA Silver Lake HHC*

Name of the Contractor

*[Handwritten Signature]*

Signature of Authorized Representative

*DAWN M. MROTEK*

Name of Authorized Representative

*Assistant Administrator*

Title of Authorized Representative

*5/1/2020*

Date

*DM*

*5/1/2020*



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

Contractor Initials: DM  
 Date: 7/1/2020

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

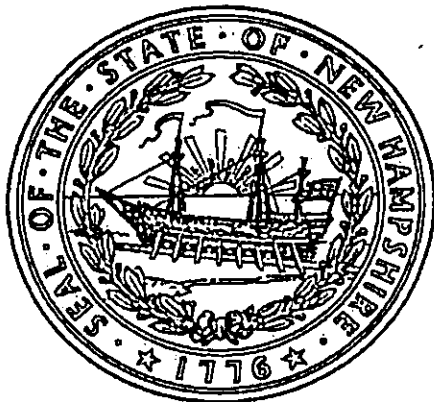
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NURSES P.R.N., INC. is a New Hampshire Profit Corporation registered to transact business in New Hampshire on September 03, 1986. 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: 101139

Certificate Number: 0004783749



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 22nd day of January A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Hulay Kamara, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of NURSES PRN Inc DBA Silver Touch HHC  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 1, 2020 at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Dawn Mrotek Assistant Administrator (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of NURSES PRN Inc DBA Silver Touch HHC to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/1/2020

Hulay Kamara  
Signature of Elected Officer  
Name: Hulay Kamara  
Title: Administrator



Client#: 1011074

NURSEPRN2

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/01/2020

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

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

PRODUCER: USI Insurance Services LLC, 3 Executive Park Drive, Suite 300, Bedford, NH 03110, 855 874-0123. CONTACT NAME: Lorraine Michals, PHONE: 603-665-6028, FAX: (A/C, No):, E-MAIL ADDRESS: lorraine.michals@usi.com. INSURER(S) AFFORDING COVERAGE: INSURER A: Philadelphia Indemnity Insurance Co. NAIC # 18058. INSURER B: Technology Insurance Company, Inc. NAIC # 42376.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

Table with columns: INSR LTR, TYPE OF INSURANCE, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include: A COMMERCIAL GENERAL LIABILITY (PHPK2004846), A AUTOMOBILE LIABILITY (PHPK2004846), B WORKERS COMPENSATION AND EMPLOYERS' LIABILITY (TWC3805997), A Crime/Emp't Theft (PHSD1456246), A Professional Liab (PHPK2004846/PHPK2).

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

CERTIFICATE HOLDER: State of New Hampshire Dept. of Health & Human Services, 129 Pleasant St., Concord, NH 03301. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: See Sign.

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## **Mission Statement**

Silver Touch HHC. is committed to providing superior, cost-effective health care services to individuals in the community in a manner, which will best meet the client's needs and assist them in achieving their goals.

## **Philosophy**

**We believe that health care is a basic human right. It must be available, coordinated and provided in a comprehensive way, combined with other human services when appropriate. Home healthcare is an important part of the continuous health care system and it will be provided in the most cost-effective way possible.**

**The Agency and our staff shall operate and furnish services in compliance with all applicable federal, state, and local laws and regulations and disclosure and ownership information. To the best of our knowledge, based on our Quality Improvement Program and professional personnel practices, the services we provide comply with acceptable professional standards and principles.**

**The agency's philosophy is guided by the following principles:**

- **Home Health is designed to meet the unique needs of clients and families.**
- **Services are tailored to assist individual and family to achieve optimal level of function;**
- **Care is based on respect for the dignity and worth of each individual.**
- **Services will be provided in the least restrictive setting.**
- **Client/family are active participants in the care planning process.**

## **Agency Goals**

- **To provide all levels of home care service in collaboration with physicians thus allowing clients to remain in their own homes.**
- **To provide a broad base of services with client demand governing the scope, allowing clients to be involved in establishing, implementing, and evaluating services.**
- **To maintain clients in their homes as long as possible and provide services in the least restrictive setting.**
- **To assist clients in using all restorative methods, tools, and procedures to return clients to their optimal level of function.**
- **To provide cost-competitive, quality services.**
- **To develop a relationship with referral sources to effectively meet our clients' home care needs.**
- **To function as a liaison between our clients and available community resources and assist our clients in coping with their needs and problems.**

NURSES PRN, INC. D/B/A SILVERTOUCH

Balance Sheet  
December 31, 2018

ASSETS

Current Assets:	
Cash and cash equivalents	\$ 151,244
Accounts receivable	203,350
Other current assets	<u>22,476</u>
Total Current Assets	377,070
Property and Equipment, net	<u>28,271</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 405,341</u></b>

LIABILITIES AND STOCKHOLDER'S EQUITY

Current Liabilities:	
Line of credit	\$ 110,870
Accounts payable	2,888
Accrued expenses	<u>55,565</u>
Total Current Liabilities	169,323
Shareholder Loans	<u>50,000</u>
Total Liabilities	219,323
Stockholder's Equity:	
Common stock	1,000
Additional paid in capital	3,778
Retained earnings	<u>181,240</u>
Total Stockholder's Equity	<u>186,018</u>
<b>TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY</b>	<b><u>\$ 405,341</u></b>

See independent accountants' compilation report.

**NURSES PRN, INC. D/B/A SILVERTOUCH**

Statement of Loss and Retained Earnings  
For the Year Ended December 31, 2018

Revenues	\$ 3,276,951
General and Administrative Expenses:	
Salaries and wages	2,639,534
Payroll taxes	200,778
Employee benefits	79,998
Travel	70,842
Insurance	60,811
Rent expense	54,162
Office expense	53,111
Equipment rental and maintenance	52,730
Telephone	39,911
Medical supplies	26,329
Contract services	18,113
NH Business Enterprise Tax	17,898
Depreciation	15,494
Miscellaneous expense	11,373
Utilities	10,546
Dues and subscriptions	7,314
Postage	7,059
Professional fees	6,700
Advertising	3,120
Bank fees and service charges	<u>963</u>
Total General and Administrative Expenses	<u>3,376,786</u>
Loss From Operations	(99,835)
Other Income and (Expenses):	
Miscellaneous income	1,375
Interest income	34
Interest expense	<u>(6,987)</u>
Total Other Income and (Expenses)	<u>(5,578)</u>
Net Loss	(105,413)
Retained Earnings, beginning	<u>286,653</u>
Retained Earnings, ending	<u><u>\$ 181,240</u></u>

See independent accountants' compilation report.

NURSES PRN, INC. D/B/A SILVERTOUCH

Statement of Cash Flows  
For the Year Ended December 31, 2018

**Cash Flows From Operating Activities:**

Net loss	\$ (105,413)
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	15,494
Accounts receivable	96,914
Other current assets	2,889
Accounts payable	1,680
Accrued expenses	<u>(3,245)</u>
Net cash provided by operating activities	8,319

**Cash Flows From Financing Activities:**

Proceeds from line of credit, net	50,725
Advance on shareholder loan	50,000
Payments on long-term debt	<u>(6,572)</u>
Net cash provided by financing activities	<u>94,153</u>

Net Increase 102,472

Cash and Cash Equivalents, beginning 48,772

Cash and Cash Equivalents, ending \$ 151,244

**Supplemental Cash Flow Disclosures:**

Cash paid for interest	\$ 6,987
Cash paid for income taxes	\$ 20,001

See independent accountants' compilation report.

**Nurses PRN Inc  
dba  
Silver Touch Home Health Care  
P.O. Box 122  
Merrimack, NH 03054  
603-424-9479  
Fax: 603-424-4199**

**BOARD of Directors**

**Hulay Kamara  
Albert Senesie  
Dawn Mrotek  
Gracie Anderson**

**Administrator  
CFO  
Assistant Administrator  
Finance Manager**

JOB OBJECTIVE To secure a position as an RN where I can provide compassionate patient care.

#### EDUCATION

Rivier University, Nashua, NH

Bachelor of Science, majoring in Nursing

May 2014

Associates of Science in Nursing May 2014

Cumulative G.P.A. 3.5

#### CERTIFICATIONS/LICENSURE

- Registered Nurse NH—License #069686-21
- Infant, Child and Adult CPR/AED Training—February 2014
- Licensed Nursing Assistant—December, 2010
- Registered Pharmacy Technician—December, 2003

#### RELATED EMPLOYMENT

Healthy at Home: LNA, Nashua, NH, April 2012—Present

- Enabling clients to stay in their own home by providing in home patient patients with routine ADL' s, ROM, vital signs, blood glucose monitoring, dietary, and wound care.

Greenbriar Terrace Healthcare: LNA, Nashua, NH, March 2011—January, 2012

- Provided skilled care for up to ten patients/shift in the rehabilitation unit. Assisted both total and minimal care patients with daily ADL' s and provided compassion and support for those patients recovering from surgery.

#### CLINICAL EXPERIENCE

Southern New Hampshire Hospital, Nashua, NH, Med/Surg Unit

January—April 2014

- Provided nursing care for one/two patients/shift. Advanced skills to include duties of charge nurse, documentation and planning for all care and discharge orders, pathology for current disease state. (Lisa Boucher)

St. Joseph Hospital, Nashua, NH, O/B Unit

October—November 2013

- Provided nursing care for new mothers/babies, assisted with labor care. Able to observe/assist nursing staff in ED department. (Lynn Thieret)

Christine M. Freeman, RN resume 2

Lowell General Hospital, Lowell, MA, Pediatric Unit September-October 2013

- Provided nursing care for babies/children with various diagnoses. Able to observe/assist nursing staff in ED department. (Diane Droutman)

Hampstead Hospital, Hampstead, NH July-August 2013

- Observed and assisted in the care of mental health patients. Units included children, teens, young adults and adults. Organized and implemented group and individual activities, assisted with medication distribution. (Heather Schanfenbil)

Catholic Medical Center, Manchester, NH, Med/Surg Orthopedic Unit January-April 2012

- Provided nursing care for one/two patients/shift. Advanced skills to include catheter insertion/removal, NG insertion/maintenance/removal, colostomy care, IV pump monitoring/ medication/line and site care/documenting skills and receiving/giving report. (Louise Cushing)

Catholic Medical Center, Manchester, NH, Med/Surg Unit September-December 2011

- Developed technical nursing skill including assessment, medication administration/documentation, injections, and basic patient care. (Louise Cushing)

#### VOLUNTEER ACTIVITIES

- Hospice volunteer with Manchester VNA May 2005-present. Member of the vigil team, and volunteer with Stepping Stones.

#### EMPLOYMENT

Wingates Compounding Pharmacy January 2008-Present

- Accurately compounding medical prescriptions using sterile and clean techniques. Assisting the pharmacist in order entry, detailed insurance processing, nursing home drug packaging and MAR recording, patient consulting and customer service.

Bedford Pharmacy December 2003-December 2008

- Precise compounding of medical prescriptions using clean techniques. Assisting the pharmacist in drug packaging and customer service.



# ANN CILLEY

## SUMMARY

---

An experienced Medical Professional for 16 years recently reentering the job market. I would like to utilize my medical skills in a clinical environment.

## SKILLS & ABILITIES

---

Familiar with medical terminology

Proficient in Micro Word and Excel

Experience working in clinical setting with Patients and Doctors

Calculated nursing staff work schedule

Compared and adjusted patient medication sheets

## EXPERIENCE

---

February 2008- June 2010     Staff Nurse Crotched Mountain Rehab Center, Greenfield, NH

- Administered daily medications to patients
- Changed dressings and performed wound care
- Performed tracheostomy care
- Administered feeding via gastric tube
- Completed medications sheets for patients
- Called Physicians with updates on patients

July 2005- February 2008     Staff Nurse Visiting Nurses Association, Manchester NH

- Performed Nursing Assessments that included patient's vitals, pain assessment, cognitive evaluation
- Blood draws for labs
- Changed dressings and performed wound care
- Performed tracheostomy care
- Taught ostomy care and changes

---

September 2000- May 2005 Nurse Manager Summerhill Assisted Living, Peterborough NH

- Set Nursing Schedule
- Administered daily medications to patients
- Changed dressings and performed wound care
- Performed catheter care and changes
- Completed medications sheets for patients
- Performed Nursing assessments and care plans for patients

## EDUCATION

---

September 1983- June 1987 High School Diploma Hillsboro-Deering High School, Hillsboro NH

January 1993- May 1994 Licensed Practical Nursing Degree St Joseph School of Nursing, Nashua NH

## ADDITIONAL SKILLS

---

Trained in Microsoft Word and Excel

Victoria Nolet

## Objective

*A Challenging LPN position utilizing my:*

- Ability to maintain strong relationships with large numbers of peers and patients.
- Excellent organizational skills with the capacity to handle numerous tasks simultaneously.
- Great communication, interpersonal and problem solving skills.
- Outstanding negotiating skills with a proven ability to develop new business.
- Outstanding telephone presentation skills necessary to solve problems.

## Profile

*An enthusiastic team player, with a willingness to accept new responsibilities. A natural ability to communicate with people. A self starter who works well under pressure. Attentive to detail and follow through a leader with strong decision making skills, and a strong desire to succeed to a registered nurse degree.*

## Qualifications

- Licensed Practical Nurse
- LNA Graduate
- CPR/AED Certified
- Physician's Office Background
- Management
- Fast learning skills
- Wound Care, Infection control
- Charting/Implementing Doctors Orders
- Billing & Collections
- Detail Orientation / Follow – up
- Office Operations / Machinery
- Aromatherapy Knowledge
- Accounts Receivable / Payable
- Clerical work / Phones
- G-Tube care
- Blood Sugars/Glucometers
- Data Entry / Order Processing
- Computer Utilization
- Inventory experience
- Sales & Marketing
- Customer Service
- Dental Office Background
- Medication Administration & Charting
- PPD/immunizations

## Competent with the following computer software & Applications

- Patient Charting
- Microsoft Windows
- Internet Explorer (WEB)
- Microsoft Publisher
- Microsoft Office
- Adobe Acrobat
- Microsoft Outlook / Express
- PCC/POC/EMR
- Microsoft Frontpage
- Adobe Photoshop
- Printshop programs
- EagleSoft, Dental software

## Professional Experience

Kindred – Greenbriar Terrace – Nashua, NH 03062  
11/14 – Current Licensed Practical Nurse  
Long Term Care and Alzheimer's/Dementia Unit

D'Youville Senior Care – Lowell, MA  
02/11 – Present Certified Nursing Assistant  
Advanced Alzheimer's / Dementia Unit  
Skilled Assisted Nursing on Rehab-Therapy Unit

Collins Dentistry for Children – Pelham, NH 03076  
08/05 – 02/11 Practice Administrator / Billing Manager

LNA Health Careers  
Langdon Place, 319 E. Dunstable Rd.  
Nashua, NH – 4 weeks on clinical floor

Use Your Scents, LLC - No. Chelmsford, MA 01863  
2005-Present - Custom Gift Baskets, Co-Owner

## Education

St. Joseph School of Nursing – Nashua, NH 03060  
09/12- Registered Nursing Program, Withdrew to receive LPN  
license, will return for LPN to RN transition program

LNA Health Careers, LLC – Manchester, NH 03101  
04/10 – 06-10 License In Nursing Assisting

Lowell Blueprint - Chelmsford, MA 01824  
07/97 - 06/04 Clerical work, Chelmsford, MA  
06/04 – 08/05 Sales & Marketing Manager, Chelmsford, MA  
08/01 – 06/04 Manager, Salem, NH

Medical Office Resources - No. Chelmsford 01863  
1996 – Present, Office setup, Assisting in training office staff

Brooks Automation - Chelmsford, MA 01824 ~ Co-Op - 4/96 – 9/97  
Clerk, Chelmsford, MA 01824 - 10/97 – 08/01

Medical Healthcare Specialists – Chelmsford, MA 01824  
94 – 4/96, File clerk, Front office duties and scheduling

Middlesex Community College – Bedford, MA 01730  
9/97 – 5/99 Associates Degree – CAD Technology

Nashoba Valley Technical High School – Westford, MA 01886  
9/93- 6/97 High School Diploma – Certification in CAD  
Technology  
CAD Technology Program – Co-Op program – Brooks Automation

References available upon request.

# DAWN MROTEK

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Objective: To utilize QI skills within the home health setting.

## EXPERIENCE

**FEBRUARY 1995– CURRENT**

**QI MANAGER, NURSES PRN INC DBA SILVER TOUCH HOME HEALTH CARE**

Responsible for day to day operations of the agency to maintain compliance for all insurances to include Medicare and Medicaid

Provide individual care to patients within their home, Manage wound care as certified wound care for a team of five clinicians, Provide multi-system assessments, patient education, and medication management. Communicate with physicians.

## EDUCATION

**1980**

**LPN, ACADEMY OF HEALTH SCIENCES, SAN ANTONIO, TEXAS**

**NOVEMBER 9, 2015**

**WCEI – WOUND CARE CERTIFIED**

## SKILLS

- Wound Care certified thru WCC
- CPR Instructor
- IV Certified
- Venipuncture

# Haley Renée Davis, RN

New Hampshire Technical Institute Associate's in Nursing graduate, May 2018, seeking employment to utilize skills and knowledge to benefit the patients entering your facility, and to assist in expanding my professional nursing skills.

## Summary of Qualifications

Compassionate member of the health care team, who provides care ethically, thoroughly, and respectfully to all patients. One who has four years of experience in a customer service related environment, five years of experience as a licensed nursing assistant in the home care setting, and over a year of experience working as a Registered Nurse within the home care setting. Experience with various diagnoses (to include, but not limited to, traumatic brain injury, familial polyposis, wounds, diabetes, lymphedema, etc). Effective communication skills with members of health care team and family members that facilitates safe patient care.

## Licensures & Certifications

- AHA Basic Life Support Certified, May 2019
- New Hampshire Registered Nurse, May 2018
- Saint Anselm IV Therapy Hybrid Course completion, December 2018

## Work History

- Registered Nurse, 06/2018 to present – Silver Touch Home Health Care – 22 Greeley St Merrimack NH, 03054
  - Provide professional, ethical and individualized care to each patient within their home environment. Communicate with family members, doctors, aides, PT/OT to provide a holistic approach to caring for a patient. Duties included, but are not limited to: perform multisystem assessments to monitor for decompensation in patients' health conditions, medication administration/management through medication planners, provide assistance with ADL's, provide emotional support, IV therapy and wound care (experience with wound vacs). Documentation done using Kantime Medicare software.
- Licensed Nursing Assistant, 08/2013 to 06/2018 - Silver Touch Home Health Care - 22 Greeley St Merrimack, NH 03054
  - Assisted patients in their home with activities of daily living, while maintaining safety, independency and dignity. Communicate with nurses and family members to inform them of changes in patient condition. Competent in obtaining vital signs, blood glucose checks, ostomy care, catheter care, gastrostomy tube care, and passive range of motion. Documentation done using the paper system.
- Produce Clerk, 06/2009 to 08/2013 - Stop and Shop – 7 Kilton Road Bedford, NH 03110
  - Provide excellence in customer service to a diverse population of individuals. Ensure a quality produce selection, while respectfully handling customer complaints.

### Education

- Saint Anselm College December 2019 – 100 Saint Anselm Drive, Manchester NH, 03102 – IV Therapy Hybrid Course
- New Hampshire Technical Institute August 2015 - May 2018 - 31 College Drive, Concord NH, 03301 - ACEN Accredited - Associates Degree in Nursing
  - Operated as a student nurse, under the supervision of a clinical instructor, to carry out essential nursing tasks to provide safe patient care.
- Manchester Community College September 2012 - May 2015 - 1066 Front Street, Manchester NH, 03102
  - General Studies, as well as working on courses towards bachelor's degree through Franklin Pierce University.
  - GPA 3.31
- Salter School of Nursing and Allied Health: July 2013 - 670 North Commercial Street, Manchester NH
  - Licensed Nursing Assistant.

### Clinical Experiences

- Catholic Medical Center - Medical Surgical Fall 2015
- Concord Hospital – Orthopedics, Obstetrics, and Pediatrics Fall 2017. Medical Surgical Spring 2018
  - New Hampshire Hospital - Psychiatric/mental health Fall 2017
- Concord Hospital Walk-In Urgent Care - Community Based Nursing Experience Spring 2018
  - Experience with Sunrise, McKesson, and Cerner documentation systems

**Mary Therault**

**Objective:** To utilize my skills and experience to provide the highest quality care.

**Experience:**

7/2008 – present      Nurses PRN      Merrimack, NH

**Pediatric Block Nurse**

- Provide care to special needs children in their homes. Clients have a variety of medical, behavioral, and psychological needs, including ASD, trachs, G Tubes, and chronic disabilities

11/2008 – 8/2010      Isles @ Ledgewood      Milford, NH

**LPN**

- Worked nearly independently on a daily basis to provide care to over 70 residents, with a variety of needs in a rapidly growing community.
- Performed many duties of the RCD during an extended medical absence; duties included, scheduling, admissions, compliance assurance, preadmission evaluation, and supervision of staff
- Worked closely with residents, families, and other disciplines to ensure adherence to service plans, identify changes in resident needs, and implement changes as needed.
- Perform admissions and assessments in compliance with state regulations

5/2008 – 2/2009      MAS Medical Staffing      Manchester, NH

**LPN**

- Floated to various facilities and communities to provide relief staffing as requested. Types of assignments ranged from Rehabilitation Hospital, Brain Injury Hospital, Pediatric LTC, Geriatric LTC, SNF, AIZ Care and ALE.

1/2006 – 5/2008      VillaCrest Nursing and Retirement      Manchester, NH

**LPN Supervisor**

- Provided care to residents in all residents of the community on all shifts.
- Functioned as substitute shift supervisor of 11-7 shift
- Served as informal preceptor/mentor for new staff

**Education:**

10/2004 – 12/2005      Holden Health Careers Training Center      Nashua, NH

- Graduated with honors in accredited Practical Nursing Program

1/2003 – 3/2003      SH School of Health Occupations      Nashua, NH

- Obtained licensure as Nursing Assistant

REFERENCES AVAILABLE UPON REQUEST

CONTRACTOR NAME

Key Personnel

Name	Job Title	RN	Salary	% Paid from this Contract	Amount Paid from this Contract
Christine Freeman	Clinical Manager				
Ann Cilley	LPN Field Nurse				
Victoria Nelet	LPN Field Nurse				
Dawn Mrotell	LPN, PT				
Haley Davis	RN Field Nurse				
Mary Therault	RN Field Nurse				



Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-06)

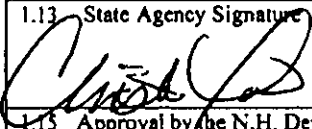
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> VNA Home Health & Hospice Services, Inc.		<b>1.4 Contractor Address</b> 1070 Holt Avenue Manchester, NH 03109	
<b>1.5 Contractor Phone Number</b> (603) 622-3781	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b> <i>Rachel Chaddock</i> Date: 5/17/20		<b>1.12 Name and Title of Contractor Signatory</b> Rachel Chaddock, Vice President, Home and Community Services	
<b>1.13 State Agency Signature</b>  Date: 5/18/2020		<b>1.14 Name and Title of State Agency Signatory</b> Christa Tappin, Associate Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By: <i>J Christopher Marshall</i> On: May 22, 2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials RL  
Date 5/7/20

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot be occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of

New Hampshire Department of Health and Human Services  
Home Care Testing Program



EXHIBIT B

severe acute respiratory syndrome coronavirus 2.(SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalitorders@dhhs.nh.gov](mailto:phlclinicalitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'

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Contractor Initials RC

New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT B**

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health

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Date 5/7/20



New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT B**

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 D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
  - 5.1.1. 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.

- 5.2. Culturally and Linguistically Appropriate Services (CLAS)

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RC

Date

5/7/20

New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT B**

5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

6.1. The Contractor shall keep records that include, but are not limited to:

- 6.1.1. 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.
- 6.1.2. 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.
- 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain 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  
Home Care Testing Program



**EXHIBIT C**

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

VNA Home Health & Hospice Services, Inc.

Exhibit C

Contractor Initials

RL

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Date

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New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business





Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 \_\_\_\_\_  
 Signature of Authorized Representative  
 Christie Toppin  
 Name of Authorized Representative  
 Associate Commissioner  
 Title of Authorized Representative  
 5/8/20  
 Date

VNA Home Health and Hospice Services, Inc  
 Name of the Contractor  
 Rachel Chaddock  
 Signature of Authorized Representative  
 Rachel Chaddock  
 Name of Authorized Representative  
 Vice President Home and Community Services  
 Title of Authorized Representative  
 5/7/20  
 Date



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

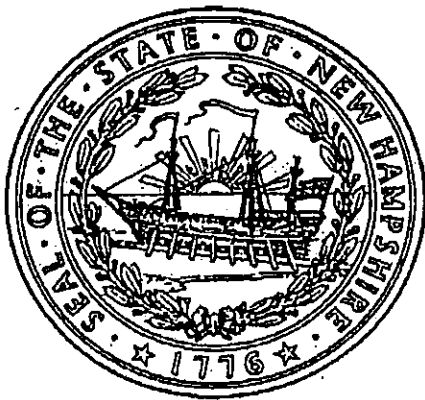
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VNA HOME HEALTH & HOSPICE SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 04, 1897. 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: 65720

Certificate Number: 0004906626



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 4th day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

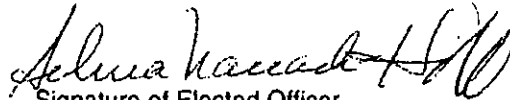
I, Selma Naccach-Hoff, hereby certify that:

1. I am a duly elected Secretary/Officer of VNA Home Health and Hospice Services, Inc.
2. The following is a true copy of a vote taken at a meeting of the Executive Committee of the Board of Trustees, duly called and held on May 4, 2020, at which a quorum of the Executive Committee of the Board of Trustees were present and voting.

**VOTED:** That Rachel Chaddock, Vice President, Home and Community Services is duly authorized on behalf of VNA Home Health and Hospice Services, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in 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: May 4, 2020



Signature of Elected Officer  
Name: Selma Naccach-Hoff  
Title: Secretary





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
05/11/2020

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).

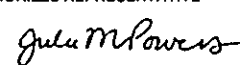
<b>PRODUCER</b> Willis Towers Watson Northeast, Inc. fka Willis of Massachusetts, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	<b>CONTACT NAME:</b> Willis Towers Watson Certificate Center <b>PHONE (A/C No, Ext):</b> 1-877-945-7378 <b>FAX (A/C, No):</b> 1-888-467-2378 <b>E-MAIL ADDRESS:</b> certificates@willis.com	
	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Sentry Insurance a Mutual Company	<b>NAIC #</b> 24988
<b>INSURED</b> VNA Home Health & Hospice Services Inc. 1070 Holt Avenue Suite 1400 Manchester, NH 03109	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** W16443868      **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
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ ) \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ ) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ ) \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input type="checkbox"/> Y/N N/A If yes, describe under DESCRIPTION OF OPERATIONS below			90-15563-04	01/01/2020	01/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

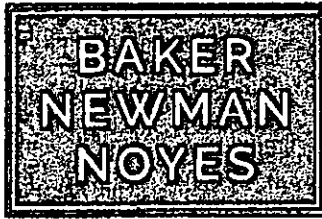
<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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# **VNA Home Health & Hospice Services, Inc.** **Mission Statement**

*We are dedicated to promoting healing,  
independence, wellness, and comfort for  
individuals and their families, while enhancing the  
quality and dignity of human life.*



# **Elliot Health System and Affiliates**

**Audited Consolidated Financial Statements  
and Other Financial Information**

*Years Ended June 30, 2019 and 2018  
With Independent Auditors' Report*

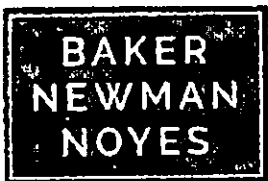
**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**AUDITED CONSOLIDATED FINANCIAL STATEMENTS  
AND OTHER FINANCIAL INFORMATION**

June 30, 2019 and 2018

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Elliot Health System

We have audited the accompanying consolidated financial statements of Elliot Health System and Affiliates (the System), which comprise the consolidated balance sheets as of June 30, 2018 and 2017, and the related consolidated statements of operations, changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the System as of June 30, 2018 and 2017, and the results of its operations, 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.

*Baker Newman & Noyes LLC*

Manchester, New Hampshire  
December 11, 2018

**ELLIOT HEALTH SYSTEM AND AFFILIATES****CONSOLIDATED BALANCE SHEETS**

June 30, 2018 and 2017

**ASSETS**

	<u>2018</u>	<u>2017</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 76,700,470	\$114,998,559
Accounts receivable, less allowance for doubtful accounts of \$18,709,744 in 2018 and \$17,110,923 in 2017 (notes 2, 5 and 10)	51,518,823	57,962,645
Inventories	3,801,625	3,525,379
Other current assets (note 3)	<u>9,725,426</u>	<u>7,037,896</u>
<b>Total current assets</b>	<b>141,746,344</b>	<b>183,524,479</b>
Property, plant and equipment, less accumulated depreciation (notes 4, 5 and 11)	190,349,608	179,655,905
Investments (notes 6 and 12)	58,304,112	-
Other assets (note 2)	16,305,019	10,201,993
<b>Assets whose use is limited (notes 6 and 12):</b>		
Board designated and donor restricted investments	131,496,969	124,120,250
Held by trustee under revenue bond and note agreements	11,830,241	28,342,297
Employee benefit plans and other (note 2)	17,006,819	14,746,583
Beneficial interest in perpetual trusts (note 2)	<u>7,233,609</u>	<u>7,152,232</u>
	167,567,638	174,361,362
<b>Total assets</b>	<b><u>\$574,272,721</u></b>	<b><u>\$547,743,739</u></b>

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**CONSOLIDATED BALANCE SHEETS**

June 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets:		
Cash and cash equivalents	\$ 83,196,511	\$ 76,700,470
Accounts receivable, less allowance for doubtful accounts of \$21,906,660 in 2019 and \$18,709,744 in 2018 (notes 2, 5 and 11)	47,055,288	51,518,823
Inventories	4,380,747	3,801,625
Other current assets (notes 2 and 15)	<u>17,686,613</u>	<u>9,725,426</u>
Total current assets	152,319,159	141,746,344
Property, plant and equipment, less accumulated depreciation (notes 4 and 15)	202,710,683	190,349,608
Investments (notes 6 and 13)	75,712,637	58,304,112
Other assets (notes 2, 12 and 15)	14,736,615	16,305,019
Assets whose use is limited (notes 6 and 13):		
Board designated and donor restricted investments	139,259,925	131,496,969
Held by trustee under revenue bond and note agreements	3,250	11,830,241
Employee benefit plans and other (note 2)	19,813,013	17,006,819
Beneficial interest in perpetual trusts (note 2)	<u>7,438,506</u>	<u>7,233,609</u>
	166,514,694	167,567,638
	<hr/>	<hr/>
Total assets	<u>\$611,993,788</u>	<u>\$574,272,721</u>

LIABILITIES AND NET ASSETS

	<u>2019</u>	<u>2018</u>
Current liabilities:		
Accounts payable and accrued expenses	\$ 35,394,215	\$ 28,909,870
Accrued salaries, wages and related accounts	33,952,271	33,068,813
Accrued interest	1,741,690	1,775,506
Amounts payable to third-party payors (note 3)	20,512,332	16,244,878
Current portion of long-term debt (note 5)	<u>6,020,428</u>	<u>5,503,469</u>
Total current liabilities	97,620,936	85,502,536
Accrued pension (note 8)	96,853,321	75,042,244
Self-insurance reserves and other liabilities (note 2)	39,988,107	37,845,255
Long-term debt, less current portion (note 5)	<u>156,253,532</u>	<u>162,258,985</u>
Total liabilities	390,715,896	360,649,020
Elliot Health System net assets:		
Without donor restrictions	194,214,667	193,672,606
With donor restrictions (note 7)	<u>27,063,225</u>	<u>19,378,268</u>
Total Elliot Health System net assets	221,277,892	213,050,874
Noncontrolling interests in consolidated affiliates	<u>—</u>	<u>572,827</u>
Total net assets	<u>221,277,892</u>	<u>213,623,701</u>
Total liabilities and net assets	<u>\$611,993,788</u>	<u>\$574,272,721</u>

See accompanying notes.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**

Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net patient service revenues (net of contractual allowances and discounts) (notes 2, 3, 9 and 14)	\$ 582,151,399	\$ 550,828,697
Provision for bad debts (notes 2, 3 and 9)	<u>(28,096,966)</u>	<u>(26,650,601)</u>
Net patient service revenues less provision for bad debts	554,054,433	524,178,096
Investment income (note 6)	5,552,942	3,236,157
Other revenues	<u>32,793,411</u>	<u>26,406,961</u>
Total revenues	592,400,786	553,821,214
Expenses (note 10):		
Salaries, wages and fringe benefits (note 8)	354,730,841	342,482,276
Supplies and other expenses (note 12)	163,521,167	157,337,824
Depreciation and amortization	21,040,931	18,301,021
New Hampshire Medicaid Enhancement Tax (note 14)	22,564,148	22,004,678
Interest	<u>6,946,906</u>	<u>7,226,343</u>
Total expenses	<u>568,803,993</u>	<u>547,352,142</u>
Income from operations	23,596,793	6,469,072
Nonoperating gains (losses), net:		
Investment return, net (notes 2 and 6)	5,404,253	5,899,679
Other (notes 2 and 9)	(3,367,446)	(1,777,933)
Net periodic pension gain (cost), net of service cost (note 8)	<u>2,589,438</u>	<u>(1,429,629)</u>
Nonoperating gains, net	<u>4,626,245</u>	<u>2,692,117</u>
Consolidated excess of revenues and nonoperating gains over expenses	28,223,038	9,161,189
Noncontrolling interest in the net gain of consolidated affiliates	<u>(47,920)</u>	<u>(43,239)</u>
Excess of revenues and nonoperating gains over expenses attributable to Elliot Health System	28,175,118	9,117,950
Transfer to SolutionHealth	(706,222)	-
Pension adjustment (note 8)	(25,338,867)	12,312,931
Changes in noncontrolling interest in consolidated affiliates	<u>(1,587,968)</u>	<u>-</u>
Increase in net assets without donor restrictions attributable to Elliot Health System	\$ <u>542,061</u>	\$ <u>21,430,881</u>

See accompanying notes.



**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS**

Years Ended June 30, 2019 and 2018

	<u>Elliot Health System</u>			Non- controlling Interests in Consolidated Affiliates	Total Net Assets
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Elliot Health System Net Assets		
Balances at July 1, 2017	\$172,241,725	\$17,078,994	\$ 189,320,719	\$ 529,588	\$189,850,307
Excess of revenues and nonoperating gains over expenses	9,117,950	-	9,117,950	43,239	9,161,189
Restricted gifts and bequests	-	2,219,772	2,219,772	-	2,219,772
Investment return, net (note 6)	-	94,896	94,896	-	94,896
Net unrealized loss on investments (notes 2 and 6)	-	(15,394)	(15,394)	-	(15,394)
Pension adjustment (note 8)	<u>12,312,931</u>	<u>-</u>	<u>12,312,931</u>	<u>-</u>	<u>12,312,931</u>
Increase in net assets	<u>21,430,881</u>	<u>2,299,274</u>	<u>23,730,155</u>	<u>43,239</u>	<u>23,773,394</u>
Balances at June 30, 2018	193,672,606	19,378,268	213,050,874	572,827	213,623,701
Excess of revenues and nonoperating gains over expenses	28,175,118	-	28,175,118	47,920	28,223,038
Restricted gifts and bequests	-	7,432,590	7,432,590	-	7,432,590
Investment return, net (note 6)	-	277,895	277,895	-	277,895
Net unrealized loss on investments (notes 2 and 6)	-	(25,528)	(25,528)	-	(25,528)
Pension adjustment (note 8)	(25,338,867)	-	(25,338,867)	-	(25,338,867)
Transfer to SolutionHealth	(706,222)	-	(706,222)	-	(706,222)
Changes in noncontrolling interest in consolidated affiliates	<u>(1,587,968)</u>	<u>-</u>	<u>(1,587,968)</u>	<u>(620,747)</u>	<u>(2,208,715)</u>
Increase in net assets	<u>542,061</u>	<u>7,684,957</u>	<u>8,227,018</u>	<u>(572,827)</u>	<u>7,654,191</u>
Balances at June 30, 2019	<u>\$194,214,667</u>	<u>\$27,063,225</u>	<u>\$221,277,892</u>	<u>\$ -</u>	<u>\$221,277,892</u>

See accompanying notes.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating activities and net gains:		
Increase in net assets	\$ 7,654,191	\$ 23,773,394
Adjustments to reconcile increase in net assets to net cash provided by operating activities and net gains:		
Depreciation and amortization	21,040,931	18,301,021
Loss on disposal of property, plant and equipment	8,331	283,172
Restricted investment income and net gain on investments	(277,895)	(94,896)
Restricted gifts and bequests	(7,432,590)	(2,219,772)
Pension adjustment	25,338,867	(12,312,931)
Net realized and unrealized gains on investments	(4,864,276)	(5,359,572)
Changes in operating assets and liabilities:		
Accounts receivable, net	4,463,535	6,443,822
Inventories	(579,122)	(276,246)
Other current and noncurrent assets	(6,392,783)	(8,790,556)
Accounts payable and accrued expenses	6,484,345	3,716,562
Accrued salaries, wages and related accounts	883,458	4,407,648
Accrued interest	(33,816)	(12,703)
Accrued pension	(3,527,790)	1,388,563
Self-insurance reserves and other liabilities	2,142,852	7,490,595
Amounts payable to third-party payors	<u>4,267,454</u>	<u>3,308,329</u>
Net cash provided by operating activities and net gains	49,175,692	40,046,430
Investing activities:		
Acquisition of property, plant and equipment	(33,316,868)	(29,184,428)
Net change in assets whose use is limited	5,917,220	12,153,296
Net change in investments	<u>(17,408,525)</u>	<u>(58,304,112)</u>
Net cash used by investing activities	(44,808,173)	(75,335,244)
Financing activities:		
Repayment of long-term debt	(5,581,963)	(5,323,943)
Restricted investment income and net gain on investments	277,895	94,896
Restricted gifts and bequests	<u>7,432,590</u>	<u>2,219,772</u>
Net cash provided (used) by financing activities	<u>2,128,522</u>	<u>(3,009,275)</u>
Increase (decrease) in cash and cash equivalents	6,496,041	(38,298,089)
Cash and cash equivalents at beginning of year	<u>76,700,470</u>	<u>114,998,559</u>
Cash and cash equivalents at end of year	<u>\$ 83,196,511</u>	<u>\$ 76,700,470</u>

See accompanying notes.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 1. Organization

Elliot Health System and Affiliates (the System) consists of Elliot Health System (EHS), a not-for-profit corporation which functions as a parent company to several not-for-profit and for-profit health care entities, and its wholly-owned subsidiaries. EHS is the sole member of the following not-for-profit entities: Elliot Hospital, a provider of health care services whose affiliates also include Elliot Physician Network (EPN), a network of primary care physicians, and Elliot Professional Services (EPS), a network of specialty care physicians (collectively referred to as the Hospital); Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates (the VNA), a provider of home health care and hospice services; and Mary and John Elliot Charitable Foundation, a charitable foundation which supports the System. EHS is also the sole stockholder of Elliot Health System Holdings, Inc. and Subsidiaries, a for-profit corporation which owns interests in health care related and real estate development partnerships and provides real estate and business management services.

Elliot Hospital (excluding EPN and EPS) and EHS comprise the Obligated Group as defined under a Master Trust Indenture dated November 1, 2016 (as amended) related to the 2013 and 2016 bond offerings. See note 5.

The System also participates in certain other strategic affiliation and joint operating agreements with outside entities. In the year ending June 30, 2018, the board of the System, accompanied by the board of Southern New Hampshire Health System, Inc., approved an affiliation agreement between the organizations. The sole corporate member of the System became SolutionHealth, Inc.

#### 2. Significant Accounting Policies

The accounting policies that affect the more significant elements of the financial statements of the System are summarized below:

##### Principles of Consolidation

The financial statements include the accounts of EHS and its wholly-owned subsidiaries. All significant intercompany balances and transactions have been eliminated in the consolidation. Noncontrolling interests in less-than-wholly-owned subsidiaries of the System are presented as a component of total net assets to distinguish between the interests of the System and the interests of the noncontrolling owners. Revenues, expenses and nonoperating gains from these subsidiaries are included in the amounts presented on the statements of operations. Excess of revenues and nonoperating gains over expenses attributable to the System separately presents the amounts attributable to the controlling interest for each of the years presented.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

##### Noncontrolling Interests

Noncontrolling interests represent the portion of equity in a subsidiary not attributable, directly or indirectly, to a parent. The System's accompanying financial statements include all assets, liabilities, revenues and expenses at their amounts, which include the amounts attributable to the System and the noncontrolling interest. The System recognizes as a separate component of net assets and earnings the portion of income or loss attributable to noncontrolling interests based on the portion of the entity not owned by the System. In May 2019, the System purchased the remaining portion of equity in a consolidated affiliate that was not previously owned by the System. As of June 30, 2019, there is no longer noncontrolling interest in consolidated affiliates as the System controls 100% of all subsidiaries.

##### Charity Care

The System's patient acceptance policy is based on its mission and its community service responsibilities. Accordingly, the System accepts patients in immediate need of care, regardless of their ability to pay. It does not pursue collection of amounts determined to qualify as charity care based on established policies. These policies define charity care as those services for which no payment is due for all or a portion of the patient's bill. For financial reporting purposes, charity care is excluded from net patient service revenue.

In estimating the cost of providing charity care, the System uses the ratio of average patient care cost to gross charges and then applies that ratio to the gross uncompensated charges associated with providing charity care.

##### Cash and Cash Equivalents

Cash and cash equivalents include short-term investments and secured repurchase agreements which have an original maturity of three months or less when purchased.

The System maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The System has not experienced any losses on such accounts.

##### Net Patient Service Revenues and Accounts Receivable

The System has agreements with third-party payors that provide for payments at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, per diem payments and fee schedules. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Changes in these estimates are reflected in the financial statements in the year in which they occur.

The System recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients, the System provides a discount approximately equal to that of its largest private insurance payors.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

The provision for bad debts is based upon management's assessment of historical and expected net collections considering historical business and economic conditions, trends in health care coverage, and other collection indicators. The System records a provision for bad debts in the period services are provided related to self-pay patients, including both insurance patients and patients with deductible and copayment balances due for which third-party coverage exists for a portion of their balance.

Periodically throughout the year, management assesses the adequacy of the allowance for doubtful accounts based upon historical write-off experience. The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for doubtful accounts. The increase in the provision for bad debts in 2019 is driven primarily by an overall increase in self pay revenues. Accounts receivable are written off after collection efforts have been followed in accordance with internal policies.

#### Income Taxes

The System and all related entities, with the exception of Elliot Health System Holdings, Inc. and Subsidiaries, are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Management evaluated the System's tax positions and concluded the System has maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment to the financial statements. Elliot Health System Holdings, Inc. is a holding company and its subsidiaries are for-profit companies subject to federal and state taxation. Income taxes are recorded based upon the asset and liability method.

At June 30, 2019, the System has recorded \$434,784 of federal and state income taxes payable in accounts payable and accrued expenses and, at June 30, 2018, the System has recorded \$261,527 of prepaid federal and state income taxes in other current assets. The total provision for federal and state current tax expense is recorded in other nonoperating gains (losses) and is \$1,070,550 and \$124,649 for the years ended June 30, 2019 and 2018, respectively. At June 30, 2019 and 2018, the System has a deferred tax asset of \$3,017,169 and \$3,223,458 with a corresponding valuation allowance of \$904,901 and \$633,073, respectively, which is included in other assets, mainly relating to depreciation differences between book and tax on property, plant and equipment.

Elliot Health System Holdings, Inc. believes that it has appropriate support for the income tax positions taken and to be taken on tax returns, and that their accruals for tax liabilities are adequate for all open tax years based on an assessment of many factors including experience and interpretations of tax laws applied to the facts of each matter. Elliot Health System Holdings, Inc. has concluded there are no significant uncertain tax positions requiring disclosure and there is no material liability for unrecognized tax benefits. Elliot Health System Holdings, Inc.'s policy is to recognize interest related to unrecognized tax benefits in interest expense and penalties in income tax expense.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

##### Performance Indicator

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as operating revenues and expenses. Peripheral transactions are reported as nonoperating gains or losses.

The statements of operations also include excess of revenues and nonoperating gains over expenses attributable to both controlling and noncontrolling interests. Changes in net assets without donor restrictions which are excluded from excess of revenues and nonoperating gains over expenses, consistent with industry practice, include net assets released from restriction for capital purchases, pension adjustments, changes in noncontrolling interest in consolidated affiliates, and transfers to or from affiliates.

##### Net Assets With Donor Restrictions

Gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified as net assets without donor restrictions and reported in the statement of operations as either net assets released from restrictions for operations (for noncapital-related items) or net assets released from restrictions for property, plant and equipment (for capital-related items). Some restricted net assets have been restricted by donors to be maintained by the System in perpetuity.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

##### Investments and Investment Income

Investments, including funds held by trustee under revenue bond and note agreements, are measured at fair value in the balance sheets. Interest and dividend income on unlimited use investments and operating cash is reported within operating revenues. Investment income or loss on assets whose use is limited (including realized and unrealized gains and losses on investments, and interest and dividends) is reported as nonoperating gains (losses). The System has elected to reflect changes in the fair value of investments and assets whose use is limited, including both increases and decreases in value whether realized or unrealized in nonoperating gains or losses.

##### Beneficial Interest in Perpetual Trusts

The System has an irrevocable right to receive income earned on certain trust assets established for its benefit. Distributions received by the System are restricted by the donor for use in nursing education and women's and children's services. The System's interest in the fair value of the trust assets is included in assets whose use is limited. Changes in the market value of beneficial trust assets are reported as increases or decreases to net assets with donor restrictions.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

##### Investment Policies

The System's investment policies provide guidance for the prudent and skillful management of invested assets with the objective of preserving capital and maximizing returns. The invested assets include endowment, specific purpose and board designated funds.

Endowment funds are identified as perpetual in nature, intended to provide support for current or future operations and other purposes identified by the donor. These funds are managed with disciplined longer-term investment objectives and strategies designed to accommodate relevant, reasonable, or probable events.

Net assets with donor restrictions are restricted as to time or purpose as identified by the donor or grantor. These funds have various intermediate/long-term time horizons associated with specific identified spending objectives.

Board designated funds have various intermediate/long-term time horizons associated with specific spending objectives as determined by the Board of Directors.

Management of these assets is designed to maximize total return while preserving the capital values of the funds, protecting the funds from inflation and providing liquidity as needed. The objective is to provide a real rate of return that meets inflation, plus 4.5%, over a long-term time horizon (greater than 7 to 10 years).

The System targets a diversified asset allocation that places emphasis on achieving its long-term return objectives within prudent risk constraints.

##### Spending Policy for Appropriation of Assets for Expenditure

In accordance with the *Uniform Prudent Management of Institutional Funds Act (UPMIFA)*, the System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

Spending policies may be adopted by the System, from time to time, to provide a stream of funding for the support of key programs. The spending policies are structured in a manner to ensure that the purchasing power of the assets is maintained while providing the desired level of annual funding to the programs. The System currently has a policy allowing interest and dividend income earned on investments to be used for operations with the goal of keeping principal intact.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

##### Inventories

Inventories of supplies and pharmaceuticals are carried at the lower of cost, determined on a weighted-average method, or net realizable value.

##### Bond Issuance Costs/Original Issue Premium or Discount

The bond issuance costs incurred to obtain financing for construction and renovation programs and the original issue premium or discount are being amortized over the life of the bonds. The original issue premium or discount and bond issuance costs are presented as a component of the face amount of bonds payable.

##### Property, Plant and Equipment

Property, plant and equipment is stated at cost at time of purchase, or fair market value at time of donation, less reductions in carrying value based upon impairment and less accumulated depreciation. The System's policy is to capitalize expenditures for major improvements and charge maintenance and repairs for expenditures which do not extend the lives of the related assets. The provision for depreciation is computed on the straight-line method at rates intended to amortize the cost of the related assets over their estimated useful lives. Assets which have been purchased but not yet placed in service are included in construction and projects in progress and no depreciation expense is recorded.

##### Federal Grant Revenue and Expenditures

Revenues and expenses under federal grant programs are recognized as the related expenditure is incurred.

##### Advertising Expense

Advertising costs are expensed as incurred and totaled approximately \$1,755,000 and \$1,586,000 in 2019 and 2018, respectively.

##### Retirement Benefits

The System maintains a defined benefit pension plan for certain of its employees, the Elliot Health System Pension Plan (the Plan). Effective July 1, 2006, the Plan was amended to close the Plan to employees hired after June 30, 2006. Eligible employees hired prior to July 1, 2006 are grandfathered under the Plan and will continue to accrue benefits as long as they remain at a participating System entity and in an eligible status. See note 8 regarding subsequent changes to this Plan.



## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

The System's funding policy is to contribute amounts to the Plan sufficient to meet minimum funding requirements set forth in the Employee Retirement Income Security Act of 1974, plus such additional amounts as might be determined to be appropriate from time to time. The Plan is intended to constitute a plan described in Section 414(k) of the Internal Revenue Code, under which benefits derived from employer contributions are based on the separate account balances of participants in addition to the defined benefits under the Plan.

The System provides a defined contribution program for all eligible employees hired on or after July 1, 2006. Under this program, eligible employees may receive annual employer contributions to a System sponsored 403(b) plan or 401(k) plan up to 3% of annual base pay.

The System also provides matching contributions at the discretion of the System to a 403(b) plan or 401(k) plan for eligible employees hired on or after July 1, 2006 equal to up to one-half of the employee's contribution to a maximum of 4% of their annual base pay. Total expense incurred by the System was \$5,410,308 and \$4,406,612 under these defined contribution plans for the years ended June 30, 2019 and 2018, respectively.

The System sponsors deferred compensation plans for certain qualifying employees. The amounts ultimately due to employees are to be paid upon the employees attaining certain criteria, including age. At June 30, 2019 and 2018, \$19,813,013 and \$17,006,819, respectively, is reflected in assets whose use is limited and \$19,813,013 and \$17,006,819, respectively, in other long-term liabilities related to such agreements.

#### Workers' Compensation

The System is self-insured for workers' compensation. The System has secured its obligation through a surety bond. The System maintains an excess insurance policy to limit its exposure on claims to \$650,000 per occurrence. Reserves for claims made and potential unreported claims have been established to provide for incurred but unpaid claims. The amount of the reserve has been determined by an actuarial consultant.

#### Employee Health and Dental Insurance

The System maintains its own self-insurance plan for employee health and dental. Under the terms of the plan, employees meeting certain eligibility requirements and their dependents are eligible for participation and, as such, the System is responsible for the administration of the plan and any resultant liability incurred. The System maintains individual stop-loss insurance coverage.

#### Employee Fringe Benefits

Most of the System's entities have an earned time plan. Under this plan, each qualifying employee earns paid leave for each pay period worked. These hours of paid leave may be used for vacations, holidays or illnesses. Hours earned but not used are vested with the employee and are paid to the employee upon termination subject to certain limits. The System accrues a liability for such paid leave as it is earned, which totaled approximately \$15,278,000 and \$14,166,000 at June 30, 2019 and 2018, respectively, and is recorded in accrued salaries, wages and related accounts on the accompanying balance sheets.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**2. Significant Accounting Policies (Continued)**

**Malpractice Loss Contingencies**

The System is insured against malpractice loss contingencies under claims-made insurance policies. A claims-made policy provides specific coverage for claims made during the policy period. The System maintains excess professional and general liability insurance policies to cover claims in excess of liability retention levels. At June 30, 2019, there were no known malpractice claims outstanding for the System which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor were there any unasserted claims or incidents which required specific loss accruals. The System has established reserves to cover professional liability exposures for incurred but unpaid or unreported claims. The amounts of the reserves have been determined by actuarial consultants. The possibility exists, as a normal risk of doing business, that malpractice claims in excess of insurance coverage may be asserted against the System.

In accordance with Accounting Standards Update (ASU) No. 2010-24, "Health Care Entities" (Topic 954): *Presentation of Insurance Claims and Related Insurance Recoveries* (ASU 2010-24), at June 30, 2019 and 2018, the System recorded a liability of \$17,244,125 and \$18,474,188, respectively, related to estimated professional liability losses relating to reported cases as well as potentially incurred but not reported claims. At June 30, 2019 and 2018, the System also recorded a receivable of \$4,830,031 and \$6,298,613, respectively, related to estimated recoveries under insurance coverage for recoveries of the potential losses. These amounts are included in self-insurance reserves and other liabilities, and other assets, respectively, on the balance sheets.

**Litigation**

The System is involved in litigation and regulatory reviews arising in the ordinary course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the System's financial position, results of operations or cash flows.

**Fair Value of Financial Instruments**

The fair value of financial instruments is determined by reference to various market data and other valuation techniques as appropriate. Financial instruments consist of cash and cash equivalents, investments, accounts receivable, assets whose use is limited, accounts payable, amounts payable to third-party payors and long-term debt.

The fair value of all financial instruments other than long-term debt approximates their relative book value as these financial instruments have short-term maturities or are recorded at fair value as disclosed in note 13. The fair value of the System's long-term debt is estimated using discounted cash flow analyses, based on the System's current incremental borrowing rates for similar types of borrowing arrangements, and is disclosed in note 5 to the financial statements.

## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 2. Significant Accounting Policies (Continued)

##### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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. Estimates are used when accounting for the allowance for doubtful accounts, insurance costs, alternative investment funds, employee benefit plans, contractual allowances, amounts payable to third-party payors and contingencies. It is reasonably possible that actual results could differ from those estimates. Adjustments made with respect to the use of estimates often relate to improved information not previously available.

##### Reclassifications

Certain 2018 amounts have been reclassified to permit comparison with the 2019 financial statements presentation format.

##### Subsequent Events

Events occurring after the balance sheet date are evaluated by management to determine whether such events should be recognized or disclosed in the financial statements. Management has evaluated subsequent events through September 18, 2019 which is the date the financial statements were available to be issued.

##### Recent Accounting Pronouncements

In August 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958)* (ASU 2016-14) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 is effective for the System for the year ended June 30, 2019. The System has adjusted the presentation of these consolidated financial statements and related footnotes accordingly. The ASU has been applied retrospectively to all periods presented.

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), which requires revenue to be recognized when promised goods or services are transferred to customers in amounts that reflect the consideration to which the System expects to be entitled in exchange for those goods and services. ASU 2014-09 will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective. ASU 2014-09 is effective for the System on July 1, 2019. ASU 2014-09 permits the use of either the retrospective or cumulative effect transition method. The System is evaluating the impact that ASU 2014-09 will have on its financial statements and related disclosures. Although management's analysis is not complete, the adoption of ASU 2014-09 is not expected to have a material effect on the financial statements.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**2. Significant Accounting Policies (Continued)**

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for the System beginning July 1, 2020 but likely to be deferred one year, with early adoption permitted. The guidance may be adopted retrospectively. Management is currently evaluating the impact this guidance will have on the System's financial statements.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASU 2018-08)*. Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 is effective for the System beginning July 1, 2019, with early adoption permitted. The System is evaluating the impact that ASU 2018-08 will have on its financial statements. Although management's analysis is not complete, the adoption of ASU 2018-08 is not expected to have a material effect on the financial statements.

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. The amendments in this ASU modify the disclosure requirements for fair value measurements for Level 3 assets and liabilities, and eliminate the requirement to disclose transfers between Levels 1 and 2 of the fair value hierarchy, among other modifications. ASU 2018-13 is effective for the System on July 1, 2020, with early adoption permitted. The System is currently evaluating the impact that ASU 2018-13 will have on the financial statements.

**3. Patient Service Revenues**

An estimated breakdown of patient service revenue, net of contractual allowances, discounts and provision for bad debts recognized in 2019 and 2018 from major payor sources, is as follows:

	<u>Gross Patient Service Revenues</u>	<u>Contractual Allowances and Discounts</u>	<u>Provision for Bad Debts</u>	<u>Net Patient Service Revenues Less Provision for Bad Debts</u>
<b>2019</b>				
Private payors (includes coinsurance and deductibles)	\$ 613,385,681	\$249,367,656	\$17,885,626	\$ 346,132,399
Medicaid	179,571,994	138,871,387	261,345	40,439,262
Medicare	536,665,088	377,173,282	2,209,646	157,282,160
Self-pay	<u>27,763,157</u>	<u>9,822,196</u>	<u>7,740,349</u>	<u>10,200,612</u>
	<u>\$1,357,385,920</u>	<u>\$775,234,521</u>	<u>\$28,096,966</u>	<u>\$ 554,054,433</u>

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**3. Patient Service Revenues (Continued)**

	<u>Gross Patient Service Revenues</u>	<u>Contractual Allowances and Discounts</u>	<u>Provision for Bad Debts</u>	<u>Net Patient Service Revenues Less Provision for Bad Debts</u>
<b>2018</b>				
Private payors (includes coinsurance and deductibles)	\$ 566,570,143	\$222,060,745	\$17,848,332	\$ 326,661,066
Medicaid	154,198,057	111,422,349	601,323	42,174,385
Medicare	488,239,440	335,459,655	2,007,486	150,772,299
Self-pay	<u>26,525,775</u>	<u>15,761,969</u>	<u>6,193,460</u>	<u>4,570,346</u>
	<u>\$1,235,533,415</u>	<u>\$684,704,718</u>	<u>\$26,650,601</u>	<u>\$ 524,178,096</u>

Various entities of the System maintain contracts with the Social Security Administration (Medicare) and the State of New Hampshire Department of Health and Human Services (Medicaid). The entities are paid a prospectively determined fixed price for Medicare and Medicaid inpatient acute care services depending on the type of illness or the patient's diagnostic related group classification. Reimbursement for Medicare for outpatient services is based upon a prospective standard rate for procedures performed or services rendered. Home health care and hospice services are reimbursed prospectively on a per episode or per diem basis. Physician services are reimbursed on established and/or negotiated fee schedules. Capital costs and certain Medicare and Medicaid outpatient services are also reimbursed on a prospectively determined fixed rate. The entities receive payment for other Medicare and Medicaid inpatient and outpatient services on a reasonable cost basis which are settled with retroactive adjustments upon completion and audit of related cost finding reports. The percentage of net patient service revenue earned from the Medicare and Medicaid programs was 27% and 4%, respectively, in 2019 and 28% and 8%, respectively, in 2018.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The System believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenues in the year that such amounts become known. The differences between amounts previously estimated and amounts subsequently determined to be recoverable from third-party payors increased net patient service revenues by approximately \$1,200,000 and \$1,400,000 in 2019 and 2018, respectively.

The various System entities also maintain contracts with Anthem Blue Cross, Cigna, Harvard Pilgrim Health Care, certain commercial carriers, managed care plans and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge and per day, discounts from established charges and fee schedules.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**4. Property, Plant and Equipment**

The major categories of property, plant and equipment are as follows at June 30:

	<u>2019</u>	<u>2018</u>
Operating properties:		
Land and land improvements	\$ 10,470,365	\$ 10,456,510
Buildings and fixed equipment	224,291,851	205,185,193
Major movable equipment	208,241,282	189,121,814
Construction and projects in progress	<u>8,840,023</u>	<u>17,015,111</u>
	451,843,521	421,778,628
Less accumulated depreciation	<u>(285,381,592)</u>	<u>(266,359,680)</u>
	166,461,929	155,418,948
Rental properties:		
Land and land improvements	9,961,263	9,785,992
Buildings and fixed equipment	52,983,813	49,903,020
Major movable equipment	134,788	123,207
Construction and projects in progress	<u>50,251</u>	<u>226,312</u>
	63,130,115	60,038,531
Less accumulated depreciation	<u>(26,881,361)</u>	<u>(25,107,871)</u>
	<u>36,248,754</u>	<u>34,930,660</u>
Net property, plant and equipment	<u>\$ 202,710,683</u>	<u>\$ 190,349,608</u>

**5. Debt**

Long-term debt consists of the following at June 30:

	<u>2019</u>	<u>2018</u>
New Hampshire Health and Education Facilities Authority - Revenue Bonds:		
Elliot-Hospital-Obligated Group-Series 2016 Bonds with interest ranging from 2.00% to 5.00% per year. Principal payments commenced in October 2017 and are payable in annual installments ranging from \$2,875,000 to \$10,915,000 through October 2038	\$141,745,000	\$144,465,000
Plus unamortized original issue premium/discount	<u>16,367,101</u>	<u>16,555,500</u>
	158,112,101	161,020,500

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**5. Debt (Continued)**

	<u>2019</u>	<u>2018</u>
Elliot Hospital Obligated Group Series 2013 bonds with a fixed interest rate of 2.05% per year and a total monthly payment of \$217,925 of principal and interest through October 1, 2020	\$ 3,437,558	\$ 5,953,148
Notes payable – see below	1,250,000	1,350,000
Capital lease obligations	<u>–</u>	<u>11,248</u>
	162,799,659	168,334,896
Less current portion	(6,020,428)	(5,503,469)
Less net unamortized bond issuance costs	<u>(525,699)</u>	<u>(572,442)</u>
	<u>\$156,253,532</u>	<u>\$162,258,985</u>

On November 15, 2016, the Hospital refunded its existing 2009 Series Bonds outstanding of \$126,470,000 through the issuance of \$147,020,000 in fixed rate New Hampshire Health and Education Facilities Authority Revenue Bonds with interest rates ranging from 2.00% to 5.00%. As of June 30, 2019 and 2018, the balance of defeased 2009 Series Bonds payable not included in the accompanying balance sheets was \$124,390,000 and \$125,455,000, respectively.

The Obligated Group's agreement with the New Hampshire Health and Education Facilities Authority for the 2016 and 2013 Bonds grants the Authority a security interest in the Hospital's gross receipts and a mortgage on the Hospital's existing and future facilities and equipment. In addition, under the terms of the master indenture, the Obligated Group is required to meet certain covenants requirements. For the years ended June 30, 2019 and 2018, the Hospital was in compliance with all required financial covenants.

The System has a note payable in the amount of \$1,250,000 and \$1,350,000 at June 30, 2019 and 2018, respectively, the proceeds of which were used for certain property improvements. Interest is payable annually at the fixed rate of 4.61% for the first 10 years, after which it will become variable. Principal and interest are payable annually through the maturity date of December 29, 2031.

Interest paid totaled \$7,215,845 and \$7,239,047 for the years ended June 30, 2019 and 2018, respectively. There was no interest capitalized for the years ended June 30, 2019 and 2018.

Aggregate annual principal payments required under the bonds and note agreements for each of the five years ending June 30 are approximately as follows: 2020 - \$6,020,000; 2021 - \$6,527,000; 2022 - \$6,817,000; 2023 - \$5,755,000; and 2024 - \$6,087,000.

The fair value, based on current market rates of the System's long-term debt, was approximately \$162,654,000 and \$169,267,000 as of June 30, 2019 and 2018, respectively.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**5. Debt (Continued)**

The System has entered into a \$25,000,000 unsecured line of credit agreement with a bank which is due on demand. The line of credit agreement bears interest at LIBOR plus 1.15% (3.55% at June 30, 2019). At June 30, 2019 and 2018, there were no borrowings outstanding under this agreement. The agreement grants the bank a security interest in the System's securities, cash and deposit account balances to collateralize any future outstanding balances.

Subsequent to June 30, 2019, the System entered into a ten year \$20,500,000 equipment lease financing with Bank of America to acquire various property and equipment. The financing agreement is due in monthly principal and interest payments at an interest rate of 1.92%.

**6. Investments and Assets Whose Use is Limited**

Assets whose use is limited at fair value are comprised of the following at June 30:

	<u>2019</u>	<u>2018</u>
Cash and equivalents	\$ 7,174,502	\$ 15,794,107
Marketable equity securities	91,340,135	72,820,942
Fixed income securities	48,709,870	58,304,112
U.S. Government obligations and corporate bonds	52,862,848	46,015,098
Employee benefit plans and other	19,813,013	17,006,819
Beneficial interest in perpetual trusts	7,438,506	7,233,609
Alternative investments	<u>14,888,457</u>	<u>8,697,063</u>
	<u>\$242,227,331</u>	<u>\$225,871,750</u>

Board designated and donor restricted investments of various System entities are pooled into the Elliot Common Trust Fund LLC, along with self-insured trust funds, and are comprised of the following at June 30:

	<u>2019</u>	<u>2018</u>
Board designated:		
Capital, working capital and community service	\$109,818,714	\$106,126,518
Self-insurance	<u>7,791,592</u>	<u>11,486,480</u>
	117,610,306	117,612,998
Donor restricted and other	<u>21,649,619</u>	<u>13,883,971</u>
	<u>\$139,259,925</u>	<u>\$131,496,969</u>



**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**6. Investments and Assets Whose Use is Limited (Continued)**

Funds held by trustee under revenue bond and note agreements are comprised of the following at June 30:

	<u>2019</u>	<u>2018</u>
Construction funds	\$ -	\$11,828,769
Debt service funds	<u>3,250</u>	<u>1,472</u>
	<u>\$ 3,250</u>	<u>\$11,830,241</u>

Investment income, and realized and unrealized gains (losses) on investments are summarized as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Unrestricted investment income and net gains on investments are summarized as follows:		
Investment income	\$ 5,552,942	\$3,236,157
Nonoperating investment income	514,449	524,713
Realized gains on sale of investments, net	7,825,474	2,262,931
Net unrealized (losses) gains on investments	<u>(2,935,670)</u>	<u>3,112,035</u>
	10,957,195	9,135,836
Restricted investment income and net gains on investments are summarized as follows:		
Investment income and net income on investments	277,895	94,896
Net unrealized losses on investments	<u>(25,528)</u>	<u>(15,394)</u>
	<u>252,367</u>	<u>79,502</u>
Total restricted and unrestricted	<u>\$11,209,562</u>	<u>\$9,215,338</u>

**7. Net Assets With Donor Restrictions**

Net assets with donor restrictions are available for the following purposes at June 30:

	<u>2019</u>	<u>2018</u>
Purpose restriction:		
Health care services	\$12,332,719	\$ 4,787,416
Equipment and capital improvements	564,925	629,489
Education and scholarships	<u>40,823</u>	<u>37,187</u>
	12,938,467	5,454,092

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**7. Net Assets With Donor Restrictions (Continued)**

	<u>2019</u>	<u>2018</u>
Perpetual in nature:		
Investments, gains and income from which is donor restricted	\$ 9,473,918	\$ 9,273,336
Investments, gains and income from which is released to net assets without donor restrictions	<u>4,650,840</u>	<u>4,650,840</u>
	<u>14,124,758</u>	<u>13,924,176</u>
 Total net assets with donor restrictions	 <u>\$27,063,225</u>	 <u>\$19,378,268</u>

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

**8. Retirement Benefits**

A reconciliation of the changes in the Elliot Health System Pension Plan's projected benefit obligation and the fair value of plan assets and a statement of funded status of the plan are as follows as of and for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Changes in benefit obligation:		
Projected benefit obligations, beginning of year	\$(345,960,316)	\$(363,896,351)
Service cost	(9,061,649)	(9,958,934)
Interest cost	(14,170,462)	(14,072,056)
Benefits paid	8,220,337	22,463,260
Actuarial (loss) gain	(32,757,907)	17,992,287
Administrative expenses paid	<u>1,017,499</u>	<u>1,511,478</u>
 Projected benefit obligations, end of year	 <u>\$(392,712,498)</u>	 <u>\$(345,960,316)</u>
Changes in plan assets:		
Fair value of plan assets, beginning of year	\$ 270,918,072	\$ 277,929,739
Actual return on plan assets	24,178,941	6,963,071
Contributions by plan sponsor	10,000,000	10,000,000
Benefits paid	(8,220,337)	(22,463,260)
Actual administrative expense paid	<u>(1,017,499)</u>	<u>(1,511,478)</u>
 Fair value of plan assets, end of year	 <u>\$ 295,859,177</u>	 <u>\$ 270,918,072</u>
Funded status:		
Fair value of plan assets	\$ 295,859,177	\$ 270,918,072
Projected benefit obligations	<u>(392,712,498)</u>	<u>(345,960,316)</u>
 Funded status of the plan	 <u>\$ (96,853,321)</u>	 <u>\$ (75,042,244)</u>

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**8. Retirement Benefits (Continued)**

The accumulated benefit obligation at June 30, 2019 and 2018 was \$374,353,677 and \$329,167,274, respectively.

Amounts recognized in the statements of financial position consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Net liability recognized	\$ <u>(96,853,321)</u>	\$ <u>(75,042,244)</u>

The weighted-average assumptions used to develop the projected benefit obligation are as follows as of June 30:

	<u>2019</u>	<u>2018</u>
Discount rate	3.55%	4.19%
Rate of compensation	3.75	3.75

In 2019, the System began using the MP-2018 mortality improvement scale which also had an impact on the projected benefit obligation.

Amounts recognized in net assets without donor restrictions consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Net actuarial loss	\$ <u>87,721,465</u>	\$ <u>62,382,598</u>
Total amount recognized	\$ <u>87,721,465</u>	\$ <u>62,382,598</u>

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**8. Retirement Benefits (Continued)**

*Pension Plan Assets*

The fair values of the System's pension plan assets and target allocations by asset category are as follows as of June 30, 2019 and 2018 (see note 13 for level definitions):

	Target Allocation	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Signif- icant Observ- able Inputs (Level 2)	Signif- icant Unob- servable Inputs (Level 3)
<b>2019</b>					
Short-term investments:	5%				
Cash and sweeps		\$ 37,361,929	\$ 37,361,929	\$ -	\$ -
Equity securities:	40%				
Mutual funds		130,671,600	130,671,600	-	-
Other equities		13,498,235	13,498,235	-	-
Fixed income securities:	55%				
Corporate and foreign bonds		<u>113,373,633</u>	<u>-</u>	<u>113,373,633</u>	<u>-</u>
		294,905,397	<u>\$181,531,764</u>	<u>\$113,373,633</u>	<u>\$ -</u>
Unallocated insurance contract		<u>953,780</u>			
		<u>\$295,859,177</u>			
<b>2018</b>					
Short-term investments:	5%				
Money market fund		\$ 3,477,343	\$ 3,477,343	\$ -	\$ -
Equity securities:	40%				
Common-stocks		39,385,395	39,385,395	-	-
Mutual funds		10,460,924	10,460,924	-	-
Other equities		32,231,459	32,231,459	-	-
Fixed income securities:	55%				
Corporate and foreign bonds		<u>184,376,327</u>	<u>-</u>	<u>184,376,327</u>	<u>-</u>
		269,931,448	<u>\$ 85,555,121</u>	<u>\$184,376,327</u>	<u>\$ -</u>
Unallocated insurance contract		<u>986,624</u>			
		<u>\$270,918,072</u>			

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**8. Retirement Benefits (Continued)**

Management of the assets is designed to maximize total return while preserving the capital values of the fund, protecting the fund from inflation, and providing liquidity as needed for plan benefits. The objective is to provide a rate of return that meets inflation, plus 5.5%, over a long-term horizon.

In addition to the total return goal, the portfolio is constructed to hedge a portion of the interest rate risk of the Plan's liability. The portion of the interest rate risk hedged is the percent of assets allocated to fixed income investments multiplied by the Plan's funded status. The fixed income asset class is structured to reduce the volatility of the funded status by matching the duration of the Plan's liability which is currently approximately 15 years. The current strategic asset allocation target for the fixed income portfolio is 55% of total plan assets, which is designed to hedge approximately 35% of the plan liability.

These funds are managed as permanent funds with disciplined longer term investment objectives and strategies designed to meet cash flow requirements of the plan. Funds are managed in accordance with ERISA and all other regulatory requirements.

Net periodic pension cost includes the following components at June 30:

	<u>2019</u>	<u>2018</u>
Service cost	\$ 9,061,649	\$ 9,958,934
Interest cost	14,170,462	14,072,056
Expected return on plan assets	(19,033,704)	(18,711,959)
Amortization:		
Actuarial loss	2,273,804	6,061,981
Prior service cost	<u>          —</u>	<u>      7,551</u>
Net periodic pension cost - System	<u>\$ 6,472,211</u>	<u>\$ 11,388,563</u>

The weighted-average assumptions used to develop net periodic pension cost were as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Discount rate	4.19%	3.91%
Expected return on plan assets	6.75	6.75
Rate of compensation	3.75	3.75

In selecting the long-term rate of return on assets, the System considered the average rate of earnings expected on the funds invested or to be invested to provide for the benefits of the plan. This included considering the trust's asset allocation and the expected returns likely to be earned over the life of the plan, as well as the historical returns on the types of assets held and the current economic environment.

The loss amount expected to be recognized in net periodic benefit cost in 2020 totals \$7,066,439.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**8. Retirement Benefits (Continued)**

Contributions

The System expects to contribute \$10 million to its pension plan in 2020.

Estimated Future Benefit Payments

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

<u>Fiscal Year</u>	<u>Pension Benefits</u>
2020	\$ 9,891,900
2021	11,303,900
2022	12,825,600
2023	14,057,000
2024	15,365,400
Years 2025 – 2029	91,850,400

On May 16, 2019, the Board of Directors of the System resolved to freeze the defined benefit pension plan effective December 31, 2019. Any employee who is a participant of the plan on that date will continue as a participant. No other person will become a participant after that date. Benefits to participants also will stop accruing on December 31, 2019. This amendment will impact the present value of accumulated plan benefits by eliminating the increase due to annual benefit accruals. In the fiscal year ended June 30, 2020, the System expects to recognize a gain of approximately \$18.4 million related to this change.

**9. Community Benefits (Unaudited)**

The mission of the System is to provide quality, accessible healthcare services to patients regardless of their ability to pay. The System subsidizes certain health care services, supports community-based healthcare providers, and provides outreach and educational programs.

Charity Care

The System provides services to patients who are uninsured or underinsured under its charity care policy at no charge or at amounts less than its established charges. The estimated costs of providing charity care services are determined using the ratio of average patient care costs to gross charges, and then applying that ratio to the gross charges associated with providing such services.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**9. Community Benefits (Unaudited) (Continued)**

*Community Programs and Subsidized Services*

The System provides community health programs, health professional education through partnerships with local post-secondary organizations, health screenings, health publications and other health information services. Many of these services are provided at a financial loss and are subsidized by the System in order to meet important community needs that otherwise would not be available. In addition, supporting contributions and in-kind services are made to a number of community organizations for the promotion of health-related activities.

*Government-Sponsored Programs*

The System provides services to Medicare and Medicaid recipients. Reimbursement for such services is at rates substantially below cost.

The estimated costs of providing community benefits for the years ended June 30, 2019 and 2018 are summarized below:

	<u>2019</u>	<u>2018</u>
Charity care	\$ 9,881,000	\$ 7,410,000
Community programs and subsidized services	2,567,372	2,073,654
Government-sponsored programs	<u>124,801,352</u>	<u>109,961,931</u>
	<u>\$137,249,724</u>	<u>\$119,445,585</u>

In addition, the System provides a significant amount of uncompensated care to patients that are reported as bad debts. For the years ended June 30, 2019 and 2018, the System reported provisions for bad debts of \$28,096,966 and \$26,650,601, respectively.

**10. Functional Expenses**

The System provides general health care services to residents within its geographic location including inpatient, outpatient, physician and emergency care. Expenses related to providing these services are as follows for the years ended June 30, 2019:

	<u>Health Services</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries, wages and fringe benefits	\$267,555,783	\$ 87,175,058	\$354,730,841
Supplies and other expenses	106,438,045	57,083,122	163,521,167
Interest	3,487,832	3,459,074	6,946,906
New Hampshire Medicaid Enhancement Tax	22,564,148	-	22,564,148
Depreciation and amortization	<u>7,760,330</u>	<u>13,280,601</u>	<u>21,040,931</u>
	<u>\$407,806,138</u>	<u>\$160,997,855</u>	<u>\$568,803,993</u>

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**10. Functional Expenses (Continued)**

The financial statements report certain expense categories that are attributable to more than one healthcare service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, such as, depreciation and amortization, and interest, are allocated to a function based on square footage. Supporting activities that are not directly identifiable with one or more healthcare programs are classified as general and administrative. If it is impossible or impractical to make a direct identification, allocation of the expenses were made according to management's estimates. Specifically identifiable costs are assigned to the function which they are identified to.

**11. Concentration of Credit Risk**

The System grants credit without requiring collateral from its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Medicare	31%	30%
Medicaid	11	9
Managed care and other	26	26
Patients (self pay)	18	22
Anthem Blue Cross	<u>14</u>	<u>13</u>
	<u>100%</u>	<u>100%</u>

**12. Leases**

The System leases various office facilities and equipment from unrelated parties under noncancelable operating leases. Total rental expense, including month-to-month rentals, for the years ended June 30, 2019 and 2018 was \$11,980,747 and \$10,364,336, respectively.

Future minimum lease payments required under operating leases as of June 30, 2019 are as follows:

Year Ending June 30:	
2020	\$ 6,500,484
2021	4,126,517
2022	3,831,651
2023	3,594,093
2024	3,261,629
Thereafter	<u>19,888,221</u>
	<u>\$41,202,595</u>



## ELLIOT HEALTH SYSTEM AND AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019 and 2018

#### 13. Fair Value Measurements

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the System uses various methods including market, income and cost approaches. Based on these approaches, the System often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The System utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the System is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

In determining the appropriate levels, the System performs a detailed analysis of the assets and liabilities that are subject to fair value measurements. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3.

The following are descriptions of the valuation methodologies used:

#### Marketable Equity Securities

Marketable equity securities are valued based on stated market prices and at the net asset value of shares held by the System at year end, which generally results in classification as Level 1 within the fair value hierarchy.

#### Fixed Income Securities

The fair value for debt instruments is determined by using broker or dealer quotations, external pricing providers, or alternative pricing sources with reasonable levels of price transparency. The System holds U.S. governmental and federal agency debt instruments, municipal bonds, corporate bonds, and foreign bonds which are primarily classified as Level 2 within the fair value hierarchy.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**13. Fair Value Measurements (Continued)**

**Alternative Investments**

The System invests in certain alternative investments that include limited partnership interests in investment funds, which, in turn, invest in diversified portfolios predominantly comprised of equity and fixed income securities, as well as options, futures contracts, and some other less liquid investments. Management has approved procedures pursuant to the methods in which the System values these investments at fair value, which ordinarily will be the amount equal to the pro-rata interest in the net assets of the limited partnership, as such value is supplied by, or on behalf of, each investment from time to time, usually monthly and/or quarterly by the investment manager. These investments are classified at net asset value.

System management is responsible for the fair value measurements of alternative investments reported in the consolidated financial statements. Such amounts are generally determined using audited financial statements of the funds and/or recently settled transactions. Because of inherent uncertainty of valuation of certain alternative investments, the estimate of the fund manager or general partner may differ from actual values, and differences could be significant. Management believes that reported fair values of its alternative investments at the balance sheet dates are reasonable.

**Beneficial Interests in Perpetual Trusts**

The System is the beneficiary of perpetual trusts held by a third party. Under the terms of the trusts, the System has the irrevocable right to receive the income earned on the assets of the trusts in perpetuity, but never receives the assets held in the trusts. The System has transparency into the holdings of the trusts. These investments are generally classified as Level 1 within the fair value hierarchy.

**Employee Benefit Plan and Other**

Underlying plan investments within these funds are stated at quoted market prices. These investments are generally classified as Level 1 within the fair value hierarchy.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**13. Fair Value Measurements (Continued)**

*Fair Value on a Recurring Basis*

The following presents the balances of assets measured at fair value on a recurring basis at June 30:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<b>2019</b>				
Investments and assets whose use is limited:				
Cash and equivalents	\$ 7,174,502	\$ 7,174,502	\$ -	\$ -
Marketable equity securities:				
Common stocks	91,340,135	91,340,135	-	-
Fixed income securities:				
U.S. Government obligations	10,239,373	-	10,239,373	-
Municipal bonds	944,531	-	944,531	-
Corporate bonds	87,485,793	-	87,485,793	-
Foreign bonds	2,903,021	-	2,903,021	-
Beneficial interests in perpetual trusts	7,438,506	7,438,506	-	-
Employee benefit plans and other	<u>19,813,013</u>	<u>19,813,013</u>	<u>-</u>	<u>-</u>
Investments and assets whose use is limited	227,338,874	<u>\$125,766,156</u>	<u>\$101,572,718</u>	<u>\$ -</u>
Alternative investments	<u>14,888,457</u>			
Total assets	<u>\$242,227,331</u>			
<b>2018</b>				
Investments and assets whose use is limited:				
Cash and equivalents	\$ 15,794,107	\$ 15,794,107	\$ -	\$ -
Marketable equity securities:				
Common stocks	72,820,942	72,820,942	-	-
Fixed income securities:				
U.S. Government obligations	19,893,897	-	19,893,897	-
Municipal bonds	3,184,245	-	3,184,245	-
Corporate bonds	78,812,268	-	78,812,268	-
Foreign bonds	2,428,800	-	2,428,800	-
Beneficial interests in perpetual trusts	7,233,609	7,233,609	-	-
Employee benefit plans and other	<u>17,006,819</u>	<u>17,006,819</u>	<u>-</u>	<u>-</u>
Investments and assets whose use is limited	217,174,687	<u>\$112,855,477</u>	<u>\$104,319,210</u>	<u>\$ -</u>
Alternative investments	<u>8,697,063</u>			
Total assets	<u>\$225,871,750</u>			

The alternative investments consist of interests in eleven and six funds at June 30, 2019 and 2018, respectively, that are not actively traded.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**13. Fair Value Measurements (Continued)**

Net Assets Value Per Share

In accordance with ASU 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, the table below sets forth additional disclosures for alternative investments valued based on net asset value to further demonstrate the nature and risk of the investments by category at June 30:

<u>Investment</u>	<u>Net Asset Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
<u>2019</u>				
Equity fund	\$2,833,975	\$ -	Monthly	90 days
Multi-strategy hedge fund	851,977	-	Illiquid	N/A
Global equity fund	125,708	196,772	Liquid	N/A
Commingled REIT fund	361,648	1,971,361	Liquid	N/A
Multi-strategy hedge fund	1,476,000	-	Annually	N/A
Multi-strategy hedge fund	3,301,280	-	Quarterly	65 days
Multi-strategy hedge fund	2,576,862	-	Quarterly	95 days
Multi-strategy hedge fund	681,144	311,575	Illiquid	N/A
Equity fund	45,910	939,370	Illiquid	N/A
Multi-strategy hedge fund	611,083	1,400,000	Illiquid	N/A
Multi-strategy hedge fund	2,022,870	-	Quarterly	100 days
<u>2018</u>				
Equity fund	\$2,841,068	\$ -	Monthly	90 days
Multi-strategy hedge fund	748,411	-	Illiquid	N/A
Global equity fund	95,132	110,230	Liquid	N/A
Commingled REIT fund	441,246	1,971,361	Liquid	N/A
Multi-strategy hedge fund	1,377,000	-	Annually	N/A
Multi-strategy hedge fund	3,194,206	-	Quarterly	65 days

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 fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets and statements of operations.

Investment Strategies

Fixed Income Securities (Debt Instruments)

The primary purpose of fixed income investments is to provide a highly predictable and dependable source of income, preserve capital, and reduce the volatility of the total portfolio and hedge against the risk of deflation or protracted economic contraction.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**13. Fair Value Measurements (Continued)**

Marketable Equity Securities

The primary purpose of equity investments is to provide appreciation of principal and growth of income with the recognition that this requires the assumption of greater market volatility and risk of loss. The total equity portion of the portfolio will be broadly diversified according to economic sector, industry, number of holdings and other characteristics including style and capitalization. The System may employ multiple equity investment managers, each of whom may have distinct investment styles. Accordingly, while each manager's portfolio may not be fully diversified, it is expected that the combined equity portfolio will be broadly diversified.

Alternative Investments

The primary purpose of alternative investments is to provide further portfolio diversification and to reduce overall portfolio volatility by investing in strategies that are less correlated with traditional equity and fixed income investments. Alternative investments may provide access to strategies otherwise not accessible through traditional equities and fixed income such as derivative instruments, real estate, distressed debt and private equity and debt.

**14. Medicaid Enhancement Tax and Disproportionate Share Payment**

Under the State of New Hampshire's tax code, the State imposes a Medicaid Enhancement Tax (MET) equal to 5.4% of the Hospital's net patient service revenues, with certain exclusions. The amount of tax incurred by the Hospital for fiscal 2019 and 2018 was \$22,564,148 and \$22,004,678, respectively.

In the fall of 2010, in order to remain in compliance with stated federal regulations, the State of New Hampshire adopted a new approach related to Medicaid disproportionate share funding retroactive to July 1, 2010. Unlike the former funding method, the State's approach led to a payment that was not directly based on, and did not equate to, the level of tax imposed. As a result, the legislation created some level of losses at certain New Hampshire hospitals, while other hospitals realized gains. The Hospital recorded \$16,214,638 and \$17,472,570 in disproportionate share revenue for the years ended June 30, 2019 and 2018, respectively, which is recorded in net patient service revenues.

CMS has completed the audits of the State's program and the disproportionate share payments made by the State from 2011 to 2014, the first years that those payments reflected the amount of uncompensated care provided by New Hampshire hospitals. It is possible that subsequent years will also be audited by CMS. The System has recorded reserves to address its exposure based on the audit results to date.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019 and 2018

**15. Pledges Receivable**

Pledges receivable represent promises to give and are predominantly related to a capital campaign for a regional cancer center. Pledges expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The present value of estimated future cash flows has been measured utilizing risk-free rates of return adjusted for market and credit risk established at the time a contribution is received. Amounts are included within other assets on the consolidated balance sheets as of June 30, 2019 and 2018.

Pledges are expected to be collected as follows at June 30, 2019:

One year or less	\$ 112,252
Between one year and two years	517,445
Between two years and three years	517,445
Between three years and four years	462,445
Between four years and five years	135,363
Thereafter	<u>726,055</u>
 Pledges receivable	 2,471,005
 Present value discount	 (414,899)
 Allowance for uncollectible pledges	 <u>(119,998)</u>
 Pledges receivable, net	 <u>\$ 1,936,108</u>

**16. Financial Assets and Liquidity Resources**

As of June 30, 2019, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, consisted of the following:

Cash and cash equivalents	\$ 83,196,511
Accounts receivable	<u>47,055,288</u>
	<u>\$130,251,799</u>

To manage liquidity, the System maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to the System. In addition, the System has board-designated assets and investments without donor restrictions that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of June 30, 2019, the balances in board-designated assets and investments were \$117,610,306 and \$75,712,637, respectively.

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**CONSOLIDATING BALANCE SHEET**

June 30, 2018

**ASSETS**

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
<b>Current assets:</b>								
Cash and cash equivalents	\$ 61,425,766	\$ 8,543	\$ 63,976,084	\$ 2,840,249	\$ 8,910,309	\$ 965,285	\$ -	\$ 76,700,470
Accounts receivable, net	42,047,720	-	48,461,909	1,747,260	1,309,654	-	-	51,518,823
Inventories	3,443,050	-	3,443,050	-	358,575	-	-	3,801,625
Amounts due from affiliates	3,224,402	-	278,164	-	537,109	45,520	(860,793)	-
Other current assets	<u>8,531,124</u>	-	<u>8,921,786</u>	<u>53,242</u>	<u>749,874</u>	<u>524</u>	-	<u>9,725,426</u>
<b>Total current assets</b>	<b>118,672,062</b>	<b>8,543</b>	<b>125,080,993</b>	<b>4,640,751</b>	<b>11,865,521</b>	<b>1,011,329</b>	<b>(860,793)</b>	<b>141,746,344</b>
Property, plant and equipment, net	159,991,418	-	160,343,769	532,994	29,472,584	261	-	190,349,608
<b>Other assets:</b>								
Investment in subsidiary	43,022,706	43,022,706	-	-	-	-	(43,022,706)	-
Investments	58,304,112	-	58,304,112	-	-	-	-	58,304,112
Other	<u>11,231,738</u>	-	<u>11,231,738</u>	-	<u>4,246,004</u>	<u>1,148,808</u>	<u>(321,531)</u>	<u>16,305,019</u>
	112,558,556	43,022,706	69,535,850	-	4,246,004	1,148,808	(43,344,237)	74,609,131
<b>Assets whose use is limited:</b>								
Board designated and donor restricted investments	110,067,887	-	110,067,887	9,661,305	1,163,319	10,604,458	-	131,496,969
Held by trustee under revenue bond and note agreements	11,830,241	-	11,830,241	-	-	-	-	11,830,241
Employee benefit plans and other	17,006,819	-	17,006,819	-	-	-	-	17,006,819
Beneficial interest in perpetual trusts	<u>7,233,609</u>	-	<u>7,233,609</u>	-	-	-	-	<u>7,233,609</u>
	<u>146,138,556</u>	-	<u>146,138,556</u>	<u>9,661,305</u>	<u>1,163,319</u>	<u>10,604,458</u>	-	<u>167,567,638</u>
<b>Total assets</b>	<b>\$ 537,360,592</b>	<b>\$ 43,031,249</b>	<b>\$ 501,099,168</b>	<b>\$ 14,835,050</b>	<b>\$ 46,747,428</b>	<b>\$ 12,764,856</b>	<b>\$ (44,205,030)</b>	<b>\$ 574,272,721</b>

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**CONSOLIDATING BALANCE SHEET**

June 30, 2019

**ASSETS**

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
<b>Current assets:</b>								
Cash and cash equivalents	\$ 63,342,294	\$ 8,467	\$ 66,138,993	\$ 3,543,383	\$ 12,662,939	\$ 842,729	\$ -	\$ 83,196,511
Accounts receivable, net	39,951,318	-	44,191,258	1,516,162	1,347,868	-	-	47,055,288
Inventories	4,002,497	-	4,002,497	-	378,250	-	-	4,380,747
Amounts due from affiliates	2,875,742	-	-	-	859,521	49,603	(909,124)	-
Other current assets	<u>15,926,255</u>	-	<u>16,465,785</u>	<u>70,101</u>	<u>1,155,389</u>	<u>(4,662)</u>	-	<u>17,686,613</u>
Total current assets	126,098,106	8,467	130,798,533	5,129,646	16,403,967	887,670	(909,124)	152,319,159
Property, plant and equipment, net	171,286,758	-	171,638,356	438,949	30,633,279	99	-	202,710,683
<b>Other assets:</b>								
Investment in subsidiary	47,685,270	47,685,270	-	-	-	-	(47,685,270)	-
Investments	75,712,637	-	75,712,637	-	-	-	-	75,712,637
Other	<u>9,128,937</u>	-	<u>9,128,937</u>	-	<u>3,944,896</u>	<u>1,993,185</u>	<u>(330,403)</u>	<u>14,736,615</u>
	132,526,844	47,685,270	84,841,574	-	3,944,896	1,993,185	(48,015,673)	90,449,252
<b>Assets whose use is limited:</b>								
Board designated and donor restricted investments	110,341,008	-	110,341,008	10,049,008	1,163,319	17,706,590	-	139,259,925
Held by trustee under revenue bond and note agreements	3,250	-	3,250	-	-	-	-	3,250
Employee benefit plans and other	19,813,013	-	19,813,013	-	-	-	-	19,813,013
Beneficial interest in perpetual trusts	<u>7,438,506</u>	-	<u>7,438,506</u>	-	-	-	-	<u>7,438,506</u>
	<u>137,595,777</u>	-	<u>137,595,777</u>	<u>10,049,008</u>	<u>1,163,319</u>	<u>17,706,590</u>	-	<u>166,514,694</u>
<b>Total assets</b>	<b>\$ 567,507,485</b>	<b>\$ 47,693,737</b>	<b>\$ 524,874,240</b>	<b>\$ 15,617,603</b>	<b>\$ 52,145,461</b>	<b>\$ 20,587,544</b>	<b>\$ (48,924,792)</b>	<b>\$ 611,993,788</b>

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates



LIABILITIES AND NET ASSETS

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
<b>Current liabilities:</b>								
Accounts payable and accrued expenses	\$ 32,181,526	\$ -	\$ 32,667,097	\$ 320,796	\$ 2,259,290	\$ 147,032	\$ -	\$ 35,394,215
Accrued salaries, wages and related accounts	20,689,976	-	32,425,275	1,177,032	349,964	-	-	33,952,271
Accrued interest	1,737,267	-	1,737,267	-	84,826	-	(80,403)	1,741,690
Amounts payable to third-party payors	20,500,569	-	20,512,332	-	-	-	-	20,512,332
Amounts due to affiliates	-	-	255,971	334,509	318,644	-	(909,124)	-
Current portion of long-term debt	<u>5,920,428</u>	-	<u>5,920,428</u>	-	<u>350,000</u>	-	<u>(250,000)</u>	<u>6,020,428</u>
<b>Total current liabilities</b>	<b>81,029,766</b>	<b>-</b>	<b>93,518,370</b>	<b>1,832,337</b>	<b>3,362,724</b>	<b>147,032</b>	<b>(1,239,527)</b>	<b>97,620,936</b>
Accrued pension	85,305,724	-	93,892,022	2,961,299	-	-	-	96,853,321
Self-insurance reserves and other liabilities	39,988,107	-	39,988,107	-	-	-	-	39,988,107
Long-term debt, less current portion	<u>155,156,065</u>	-	<u>155,156,065</u>	-	<u>1,097,467</u>	-	-	<u>156,253,532</u>
<b>Total liabilities</b>	<b>361,479,662</b>	<b>-</b>	<b>382,554,564</b>	<b>4,793,636</b>	<b>4,460,191</b>	<b>147,032</b>	<b>(1,239,527)</b>	<b>390,715,896</b>
<b>Net assets:</b>								
Without donor restrictions/owners' equity	190,988,210	47,693,737	127,280,063	10,326,066	47,685,270	8,914,301	(47,685,270)	194,214,667
With donor restrictions	<u>15,039,613</u>	-	<u>15,039,613</u>	<u>497,901</u>	-	<u>11,525,711</u>	-	<u>27,063,225</u>
<b>Total net assets</b>	<b>206,027,823</b>	<b>47,693,737</b>	<b>142,319,676</b>	<b>10,823,967</b>	<b>47,685,270</b>	<b>20,440,012</b>	<b>(47,685,270)</b>	<b>221,277,892</b>
<b>Total liabilities and net assets</b>	<b>\$ 567,507,485</b>	<b>\$ 47,693,737</b>	<b>\$ 524,874,240</b>	<b>\$ 15,617,603</b>	<b>\$ 52,145,461</b>	<b>\$ 20,587,544</b>	<b>\$ (48,924,797)</b>	<b>\$ 611,991,788</b>

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF OPERATIONS**

Year Ended June 30, 2019

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Eliminations	Consolidated
Net patient service revenues (net of contractual allowances and discounts)	\$ 474,935,149	\$ -	\$ 549,628,246	\$ 17,092,701	\$ 16,731,161	\$ -	\$ (1,300,709)	\$ 582,151,399
Provision for bad debts	(24,944,071)	-	(27,369,147)	58,562	(786,381)	-	-	(28,096,966)
Net patient service revenues, less provision for bad debts	449,991,078	-	522,259,099	17,151,263	15,944,780	-	(1,300,709)	554,054,433
Investment income	5,090,433	-	5,090,433	211,814	62,659	188,036	-	5,552,942
Other revenues	35,436,708	-	32,891,740	399,072	9,518,203	1,039,760	(11,055,364)	32,793,411
Total revenues	490,518,219	-	560,241,272	17,762,149	25,525,642	1,227,796	(12,356,073)	592,400,786
Expenses:								
Salaries, wages and fringe benefits	229,356,693	-	337,116,153	13,950,012	4,369,392	595,993	(1,300,709)	354,730,841
Supplies and other expenses	151,743,782	76	156,144,927	3,135,854	16,555,967	1,218,004	(13,533,661)	163,521,167
Depreciation and amortization	18,628,351	-	18,938,677	115,506	1,986,586	162	-	21,040,931
New Hampshire Medicaid Enhancement Tax	22,564,148	-	22,564,148	-	-	-	-	22,564,148
Interest	6,885,935	-	6,885,935	-	69,847	-	(8,876)	6,946,906
Total expenses	429,178,909	76	541,649,840	17,201,372	22,981,792	1,814,159	(14,843,246)	568,803,993
Income (loss) from operations	61,339,310	(76)	18,591,432	560,777	2,543,850	(586,363)	2,487,173	23,596,793
Nonoperating gains (losses):								
Investment return, net	4,080,104	-	4,080,104	177,771	-	1,146,378	-	5,404,253
Other	3,338,110	932,322	697,766	84,690	(1,563,608)	(99,121)	(3,419,495)	(3,367,446)
Net periodic pension gain, net of service cost	2,370,154	-	2,510,152	79,286	-	-	-	2,589,438
Nonoperating gains (losses), net	9,688,368	932,322	7,288,022	341,747	(1,563,608)	1,047,257	(3,419,495)	4,626,245
Consolidated excess of revenues and nonoperating gains (losses) over expenses	71,027,678	932,246	25,879,454	902,524	980,242	460,894	(932,322)	28,223,038
Noncontrolling interests in net gain of consolidated affiliates	-	-	-	-	(47,920)	-	-	(47,920)
Excess of revenues and nonoperating gains (losses) over expenses attributable to Elliot Health System	71,027,678	932,246	25,879,454	902,524	932,322	460,894	(932,322)	28,175,118
Net transfers (to) from affiliates and SolutionHealth	(43,230,412)	5,159,020	(5,964,432)	-	5,318,210	(60,000)	(5,159,020)	(706,222)
Pension adjustment	(21,736,922)	-	(24,577,745)	(761,122)	-	-	-	(25,338,867)
Changes in noncontrolling interest in consolidated affiliates	(1,428,778)	(1,428,778)	-	-	(1,587,968)	-	1,428,778	(1,587,968)
Increase (decrease) in net assets without donor restrictions attributable to Elliot Health System	\$ 4,631,566	\$ 4,662,488	\$ (4,662,721)	\$ 141,402	\$ 4,652,564	\$ 400,894	\$ (4,662,564)	\$ 542,061

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

**ELLIOT HEALTH SYSTEM AND AFFILIATES**

**CONSOLIDATING BALANCE SHEET**

June 30, 2018

**ASSETS**

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
<b>Current assets:</b>								
Cash and cash equivalents	\$ 61,425,766	\$ 8,543	\$ 63,976,084	\$ 2,840,249	\$ 8,910,309	\$ 965,285	\$ -	\$ 76,700,470
Accounts receivable, net	42,047,720	-	48,461,909	1,747,260	1,309,654	-	-	51,518,823
Inventories	3,443,050	-	3,443,050	-	358,575	-	-	3,801,625
Amounts due from affiliates	3,224,402	-	278,164	-	537,109	45,520	(860,793)	-
Other current assets	<u>8,531,124</u>	-	<u>8,921,786</u>	<u>53,242</u>	<u>749,874</u>	<u>524</u>	-	<u>9,725,426</u>
<b>Total current assets</b>	<b>118,672,062</b>	<b>8,543</b>	<b>125,080,993</b>	<b>4,640,751</b>	<b>11,865,521</b>	<b>1,011,329</b>	<b>(860,793)</b>	<b>141,746,344</b>
<b>Property, plant and equipment, net</b>	<b>159,991,418</b>	<b>-</b>	<b>160,343,769</b>	<b>532,994</b>	<b>29,472,584</b>	<b>261</b>	<b>-</b>	<b>190,349,608</b>
<b>Other assets:</b>								
Investment in subsidiary	43,022,706	43,022,706	-	-	-	-	(43,022,706)	-
Investments	58,304,112	-	58,304,112	-	-	-	-	58,304,112
Other	<u>11,231,738</u>	-	<u>11,231,738</u>	-	<u>4,246,004</u>	<u>1,148,808</u>	<u>(321,531)</u>	<u>16,305,019</u>
	<b>112,558,556</b>	<b>43,022,706</b>	<b>69,535,850</b>	<b>-</b>	<b>4,246,004</b>	<b>1,148,808</b>	<b>(43,344,237)</b>	<b>74,609,131</b>
<b>Assets whose use is limited:</b>								
Board designated and donor restricted investments	110,067,887	-	110,067,887	9,661,305	1,163,319	10,604,458	-	131,496,969
Held by trustee under revenue bond and note agreements	11,830,241	-	11,830,241	-	-	-	-	11,830,241
Employee benefit plans and other	17,006,819	-	17,006,819	-	-	-	-	17,006,819
Beneficial interest in perpetual trusts	<u>7,233,609</u>	-	<u>7,233,609</u>	-	-	-	-	<u>7,233,609</u>
	<b>146,138,556</b>	<b>-</b>	<b>146,138,556</b>	<b>9,661,305</b>	<b>1,163,319</b>	<b>10,604,458</b>	<b>-</b>	<b>167,567,638</b>
<b>Total assets</b>	<b>\$ 537,360,592</b>	<b>\$ 43,031,249</b>	<b>\$ 501,099,168</b>	<b>\$ 14,835,050</b>	<b>\$ 46,747,428</b>	<b>\$ 12,764,856</b>	<b>\$ (44,205,030)</b>	<b>\$ 574,272,721</b>

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

**LIABILITIES AND NET ASSETS**

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
<b>Current liabilities:</b>								
Accounts payable and accrued expenses	\$ 27,363,969	\$ -	\$ 27,822,684	\$ 253,677	\$ 737,960	\$ 95,549	\$ -	\$ 28,909,870
Accrued salaries, wages and related accounts	20,357,448	-	31,579,177	1,163,190	326,446	-	-	33,068,813
Accrued interest	1,771,081	-	1,771,081	-	75,955	-	(71,530)	1,775,506
Amounts payable to third-party payors	16,233,115	-	16,244,878	-	-	-	-	16,244,878
Amounts due to affiliates	-	-	-	392,151	468,643	-	(860,794)	-
Current portion of long-term debt	5,403,462	-	5,403,462	-	350,000	-	(250,000)	5,503,462
<b>Total current liabilities</b>	<b>71,129,082</b>	<b>-</b>	<b>82,821,289</b>	<b>1,809,018</b>	<b>1,959,004</b>	<b>95,549</b>	<b>(1,182,324)</b>	<b>85,502,536</b>
Accrued pension	66,238,550	-	72,698,777	2,343,467	-	-	-	75,042,244
Self-insurance reserves and other liabilities	37,765,254	-	37,765,254	-	-	80,001	-	37,845,255
Long-term debt, less current portion	161,066,094	-	161,066,094	-	1,192,891	-	-	162,258,985
<b>Total liabilities</b>	<b>336,198,980</b>	<b>-</b>	<b>354,351,414</b>	<b>4,152,485</b>	<b>3,151,895</b>	<b>175,550</b>	<b>(1,182,324)</b>	<b>360,649,020</b>
<b>Elliot Health System net assets:</b>								
Without donor restrictions/owners' equity	186,356,644	43,031,249	131,942,786	10,184,664	43,022,706	8,513,907	(43,022,706)	193,672,606
With donor restrictions	14,804,968	-	14,804,968	497,901	-	4,075,399	-	19,378,268
<b>Total Elliot Health System net assets</b>	<b>201,161,612</b>	<b>43,031,249</b>	<b>146,747,754</b>	<b>10,682,565</b>	<b>43,022,706</b>	<b>12,589,306</b>	<b>(43,022,706)</b>	<b>213,050,874</b>
Noncontrolling interests in consolidated affiliates	-	-	-	-	572,827	-	-	572,827
<b>Total net assets</b>	<b>201,161,612</b>	<b>43,031,249</b>	<b>146,747,754</b>	<b>10,682,565</b>	<b>43,595,533</b>	<b>12,589,306</b>	<b>(43,022,706)</b>	<b>213,623,701</b>
<b>Total liabilities and net assets</b>	<b>\$ 537,360,592</b>	<b>\$ 43,031,249</b>	<b>\$ 501,099,168</b>	<b>\$ 14,835,050</b>	<b>\$ 46,747,428</b>	<b>\$ 12,764,856</b>	<b>\$ (44,205,030)</b>	<b>\$ 574,272,721</b>

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

**ELLIOT HEALTH SYSTEM AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF OPERATIONS**

Year Ended June 30, 2018

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi- nations	Consol- idated
Net patient service revenues (net of contractual allowances and discounts)	\$ 450,049,453	\$ -	\$ 521,148,429	\$ 17,006,574	\$ 13,343,025	\$ -	\$ (669,331)	\$ 550,828,697
Provision for bad debts	(21,471,096)	-	(26,001,597)	2,238	(651,242)	-	-	(26,650,601)
Net patient service revenues, less provision for bad debts	428,578,357	-	495,146,832	17,008,812	12,691,783	-	(669,331)	524,178,096
Investment income	2,825,755	43	2,825,813	185,443	64,845	160,013	-	3,236,157
Other revenues	28,389,967	-	26,363,428	409,139	8,196,488	1,118,360	(9,680,454)	26,406,961
Total revenues	459,794,079	43	524,336,073	17,603,394	20,953,116	1,278,373	(10,349,785)	553,821,214
Expenses:								
Salaries, wages and fringe benefits	224,469,751	-	324,411,447	13,958,679	4,178,681	602,800	(669,331)	342,482,276
Supplies and other expenses	147,156,717	74	150,805,950	3,100,191	14,400,650	1,000,452	(11,969,493)	157,337,824
Depreciation and amortization	16,084,180	-	16,314,595	130,643	1,855,621	162	-	18,301,021
New Hampshire Medicaid Enhancement Tax	22,004,678	-	22,004,678	-	-	-	-	22,004,678
Interest	7,160,179	-	7,160,179	15	75,021	-	(8,872)	7,226,343
Total expenses	416,875,505	74	520,696,849	17,189,528	20,509,973	1,603,414	(12,647,696)	547,352,142
Income (loss) from operations	42,918,574	(31)	3,639,224	413,866	443,143	(325,041)	2,297,911	6,469,072
Nonoperating gains (losses):								
Investment return, net	4,971,431	-	4,971,431	406,921	-	521,327	-	5,899,679
Other	2,633,728	(39,799)	973,532	58,344	(439,703)	(72,193)	(2,258,112)	(1,777,933)
Net periodic pension cost, net of service cost	(1,261,118)	-	(1,385,079)	(44,550)	-	-	-	(1,429,629)
Nonoperating gains (losses), net	6,344,041	(39,799)	4,559,884	420,715	(439,703)	449,132	(2,258,112)	2,692,117
Consolidated excess (deficiency) of revenues and nonoperating gains (losses) over expenses	49,262,615	(39,830)	8,199,108	834,581	3,440	124,091	39,799	9,161,189
Noncontrolling interests in net gain of consolidated affiliates	-	-	-	-	(43,239)	-	-	(43,239)
Excess (deficiency) of revenues and nonoperating gains losses over expenses attributable to Elliot Health System	49,262,615	(39,830)	8,199,108	834,581	(39,799)	124,091	39,799	9,117,950
Net transfers (to) from affiliates	(41,160,025)	4,589,000	(6,379,025)	-	4,589,000	1,790,025	(4,589,000)	-
Pension adjustment	10,980,648	-	11,834,331	478,600	-	-	-	12,312,931
Increase in net assets without donor restrictions attributable to Elliot Health System	\$ 19,083,238	\$ 4,549,170	\$ 13,654,414	\$ 1,313,181	\$ 4,549,201	\$ 1,914,116	\$ (4,549,201)	\$ 21,430,881

\* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates



VISITING NURSE ASSOCIATION  
of Manchester & Southern New Hampshire

### VNA BOARD OF DIRECTORS LIST 2020

1. Debra Achramowicz, *Treasurer*
2. Mary Ann Aldrich
3. Consuelo Alvarez, MD
4. John Clayton
5. Sean Doherty
6. Sheila Evjy
7. John Hession
8. Dottie Kelley
9. Linda Kornfeld, MD
10. Maryann Leclair, *Chair*
11. Maureen McKeon O'Reilly
12. Selma Naccach-Hoff, *Secretary*
13. Terry Pfaff, *Vice Chair*
14. Owen Scollan

## Donna Frizzell, RN

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Attentive leader with over 20 year experience in Home care management, possessing exceptional skills of communication, project execution and team development. Thrives in challenging organizational initiatives. Special interest in leadership development and patient experience process improvement.

### Experience

*VNA of Manchester and Southern New Hampshire*    *Manchester, NH*    *2015 –present*  
**Director Home Health Services**  
**Reports to VP of Homecare and Community Services**

Implemented successful strategic scheduling triage system

Developed policy to support Medicare regulatory requirements

Responsible for 138 clinicians and administrative personnel

Directs agency operations to increase revenue, improve patient and staff satisfaction while meeting regulatory requirements.

Redesigned education program

*VNA of Manchester and Southern New Hampshire*    *Manchester, NH*    *1998 – 2015*  
**Program Manager**  
**Report to Clinical Director**

Managing up to 100 employees clinical and administrative including 3 clinical managers

Supervises Partners in Health, Maternal Child Health and the Intake department

Direct responsibilities for recruitment, interviewing, hiring, scheduling, training, performance evaluations and termination activities.

Contributes Medicare/JCAHO accreditation processes

*VNA of Manchester and Southern New Hampshire*    *Manchester, NH*    *1992 – 1998*  
**Clinical Manager**  
**Report to Clinical Director**

Direct and indirect patient care services within both institutional and home care setting

## Donna Frizzell, RN

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Responsibilities for operations and personal supervision

Administrative support and management (BCBS, Medicaid admitting procedures) as well as immediate involvement with policy development

Implemented a Self-Directed Work Team concept.

### Education

Master of Science in Nursing With a focus in nursing leadership <i>Walden University</i>	2016	Minneapolis, MN
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Associates of Science in Nursing <i>New Hampshire Technical Institute</i>	1992	Concord, NH
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### Associations & Memberships

American Nurses Association

New Hampshire Nurses Association

Sigma Theta Tau International honors society  
Epsilon Tau chapter

Elliot Health System Patient Experience CPT member



# Lynda Martin-Heaney

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## WORK EXPERIENCE

### **ELLIOT HEALTH SYSTEM, Manchester, NH**

#### Clinical Manager, Jun 2015 – Present

- Collaborate with the leadership team, education team, and other health care professionals and service providers to ensure optimal patient care.
- Read current literature, talk with colleagues, or participate in professional organizations or conferences to keep abreast of developments in nursing.
- Develop or assist direct care staff in development of care and treatment plans.
- Develop, implement, and evaluate standards of nursing practice in specialty area such as IV, pediatrics, and maternal/child health.
- Identify training needs or conduct training sessions for nursing staff.
- Maintain departmental policies, procedures, objectives, or infection control standards in collaboration with the health system, agency senior leadership, other clinical managers, clinical leads, and the education department.
- Evaluate the quality and effectiveness of nursing practice and organizational systems.
- Instruct nursing staff in areas such as the assessment, development, implementation and evaluation of disability, illness, management, technology, and resources.
- Direct and supervise nursing staff in the provision of patient therapy.
- Develop nursing service philosophies, goals, policies, priorities, and procedures in collaboration with the health system, agency senior leadership, other clinical managers, clinical leads, and the education department.
- Coordinate or conduct educational programs or in-service training sessions on topics such as clinical procedures in collaboration with the health system, agency senior leadership, other clinical managers, clinical leads, and the education department.

#### Registered Nurse II - IV, Sep 2012 – Jun 2015

- Home administration of IV therapies including chemotherapy, antibiotics, and hydration; Home medication reconciliation; Training and education with patients and families on independent home administration of IV therapies, complete and correct medication administration, and independent wound care; Care Planning; Discharge planning and coordination; Coordination of care with PCPs and specialists; Collaboration with PT, OT, and SLP staff; Collaboration with Hospice staff to transition end of life cases; Peer mentor and primary IV Preceptor; Student mentor; Wound Vac Team member.


### **GENESIS HEALTHCARE-PLEASANT VIEW, Concord, NH**

#### Registered Nurse - TCU, Sep 2010 – Sep 2012

- Full time primary nurse on busy TCU/Rehab floor. Responsibilities included Medication administration, Delivery of prescribed treatments, Wound care (wound vac experience), Peer training/orientation, Collaboration with therapies (PT, OT, and ST), Alternate charge nurse, Leading care plan meetings, Coordinating patient care with Primary Care Providers, Staff daily assignments, Patient/family teaching. Experienced with IV medications, tube feedings, CADD infusion pumps, and more.

### **PRIVATE CLIENT (NAME AVAILABLE UPON INTERVIEW), Pembroke, NH**

#### Private Duty Home Health Assistant, Aug 2009 – Sep 2010

- Home health aide assisting quadriplegic client with afternoon and evening ADL's including assistance with physical therapy exercises, incontinent care, and repositioning using mechanical lift equipment (Hoyer lift). Contact information available upon request.
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**2010 ACT ONE CREATIVE, LLC CONCORD, NH , Concord, NH**

**Office Manager/Bookkeeper, Jan 2009 – Sep 2010**

- Part time office manager and bookkeeper for a well-established graphic design agency. Duties included monthly account reconciliation, weekly accounts payable and receivable, weekly payroll preparation, and Federal and State payroll tax reporting.

**BEAUCHESNE & ASSOCIATES, LLC , Pembroke, NH**

**Bookkeeper/Payroll Processor, Mar 2006 – Sep 2010**

- Part time/full time bookkeeping and payroll processing for several clients of a mid-sized accounting firm. Duties included monthly account reconciliation, payroll processing, accounts payable and receivable, and Federal and State payroll tax reporting.

**MONTMINY'S COUNTRY STORE , Pembroke, NH**

**Owner/Operator, Jul 2003 – Feb 2007**

- Oversaw all areas of business operations for small country market/take-out restaurant including staff management, bookkeeping and banking, inventory and ordering for retail and restaurant, customer service, menu creation and cooking.

**PR RESTAURANTS (PANERA BREAD ), Portsmouth, NH**

**Assistant Manager, Jan 2002 – Jul 2003**

- Daily responsibilities included running shifts within corporate guidelines, hiring and training of restaurant staff, scheduling, cash reconciliation, and daily banking.

**AMERICAN TRADITIONAL DESIGNS, Northwood, NH**

**Art Services Director, Mar 1998 – Jan 2002**

- Responsibilities included overseeing production of all advertising and marketing pieces, directing photo shoots, coordination of catalogs; graphics and print collateral for trade shows, and hiring/training of art department staff.

**PROMARK PROMOTIONS, Concord, NH**

**Senior Designer, Feb 1991 – Mar 1998**

- Performed all senior level tasks: creating multimedia marketing pieces, designing corporate ID packages, writing and directing TV and radio spots, and outsourcing.

**EDUCATION**

**Derry Adult Education, Derry, NH**

*Completed GED*

**Granite State College, Concord, NH**

*Completed coursework towards Business Administration, Mar 1996*

*Carried 4.0 GPA*

**Northern Essex Community College, Lawrence, NH**

*Associates of Science, Nursing , May 2010*

*Graduated Summa Cum Laude*

**Franklin Pierce University, Rindge, NH**

*Bachelor of Science, Nursing, May 2016*

*Graduated Summa Cum Laude*



# Laurel Corson, BSN, RN



## Licensure and Certifications

- BSN
- RN License: NH #030136-21; MA#225453
- BLS/AED
- IV Therapy
- Therapeutic Touch
- Reiki Master
- CPS Technician (Child Passenger Safety Technician)
- Certified Anticoagulation Management Registered Nurse

## Skills

- Communication
- Staff Development
- Supervision and Leadership
- IV Therapy
- Pediatric/Adolescent Health and Development
- Home Care and Hospice Care
- Caregiver Support
- Anticoagulation Therapy
- Addiction Nursing
- Nursing Education
- Team Player

## Education:

- Granite State College RN to BSN Program, Spring 2015.
- RN Refresher Course, State of New Hampshire, October 21, 2019
- Diploma, Concord Hospital School of Nursing, Concord, NH, 1986
- Currently pursuing my MSN with a focus on education
- University of Southern Indiana-Anticoagulation Certification Course 10/16 to 12/16

## Experience:

### **Manchester Visiting Nurse Association**

- Coordinating care and ongoing monitoring of patient in the community setting
- Manage infusion therapy patients, including lab draws pulled off of central lines, dressing changes to central access lines, education and administration of IV medications
- Collaborating with multi-disciplinary staff to coordinate the best possible care for each individual
- Providing patient and caregiver support and education
- Supervisory care of patients receiving home health aide(LNA) support
- Excellence in critical thinking when faced with conditions that a patient may be in a life or death state/situation
- Ability to work autonomously and as a team player, providing each individual with optimal care depending upon their situation

**Anticoagulation Management Registered Nurse at Concord Hospital, 1/09/2017 to 07/26/2019**

- Coordinating care and ongoing monitoring of patients requiring anticoagulation therapy
- Triage of patients who encounter concerns, injuries, and side effects of anticoagulation therapy
- Communication and collaboration with ancillary staff, physicians, pharmacists, and nursing home staff
- Formulation and prescribing for Lovenox Bridge Plans before, during, and after procedures that require a patient coming off coumadin
- Patient and staff education of life involving anticoagulation therapy

**Family Health Center at Concord Hospital, 2014 to present**

- Pod Nurse
- Communication with patients/parents, peers
- Triage, assessment, urgent pager, pod visits
- Worked with Dr. Molly Rossignol to set up the Program for Addictive Disorders
- Clinical Nurse Leader (supervisory)

**Merrimack County Nursing Home, 2011-2014.**

- Charge Nurse, Young Adult/Hospice
- Communication with medical staff, allied health staff, and administration
- Assessment, care planning, and direct care of up to 21 residents (including skilled/acute residents)
- Supervision of MNA/LNA staff

**Independent Services Network of New Hampshire, Concord, NH, 2007-2009**

- Direct Support Professional
- Cared for clients with emotional, mental, and physical handicaps
- Taught activities of daily living and supported their vocational development

**Personal Touch Homecare, 1998-1999.**

- Homecare and Infusion Therapy RN, Homecare and Hospice clients
- Supervising and updating plan of care
- Submitting insurance/Medicare/Medicaid certifications and recommendations
- Staff development: Infusion therapy, IV insertion and maintenance
- Resigned to care for growing family.

**Home Health Corporation of America, Salem, NH, 1997-1998**

- Homecare Supervisor (Nursing and Allied Health Staff); Infusion Therapist; Nurse Educator
- Left position when company closed.

**Concord Visiting Nurses Association, Concord, NH, 1994-1997**

- Homecare RN
- Resigned to pursue a position in management.

**Unicare of New Hampshire, Manchester, NH, 1995-2000.**

- RN Infusion Therapist for clients in home care and extended care facilities
- Provided staff development in infusion therapy and maintenance of IV lines/pumps/infusion devices.
- Resigned to home-school my children.

**New London Hospital, New London, NH, 1994-1997**

- RN, Medical-Surgical Unit
- Floated to other units and to hospital's extended care facility
- Supervised Certified Nursing Assistants
- Achieved IV Certification

**Concord Hospital, Concord, NH, 1984-1993**

- RN, Pediatric Adolescent Unit
- Certified CPR Instructor; providing instruction and testing to all personnel (including physicians)
- Began working at Concord Hospital as a CNA
- Resigned position to care for newborn and toddler

**Community Service: Ordained minister, practitioner of Therapeutic Touch and Reiki, home schooling, leadership in 4H, Girl Scouts of America and Daughters of the American Revolution (State Chaplain), Car seat fitting stations provided free of charge to small children providers, cleansing of gravestones**

References upon request

# **ALICIA LUSSIER, RN, BSN**

Clinical Nurse Leader with over 25 years of experience in Nursing, possessing exceptional skills of communication, leadership and team development.

## **EXPERIENCE**

### **VISITING NURSE ASSOCIATION OF MANCHESTER & SOUTHERN NH, INC. 1992 - PRESENT**

**2008-PRESENT**

#### **CLINICAL LEADER, MANCHESTER COMMUNITY HEALTH ADULT IV PROGRAM**

Provides clinical oversight for infusion services, evaluates patient needs and coordinates admissions and assignment of cases with referral center and the manager.

**1997-2008**

#### **REGISTERED NURSE, MANCHESTER COMMUNITY HEALTH PROGRAM**

Provided in-home infusion nursing care to patients, planned and implemented patient care based on needs and assessment, revised plans based on patient needs and physician orders, monitored patient response to treatment and communicated appropriate information to patients, peers, management, physicians, and department agencies involved, participated in patient care conferences.

**1992-1997**

#### **NURSING SUPERVISOR, PERSONAL SERVICES PRIVATE DUTY PROGRAM**

Admitted and delivered patient care to clients of all ages, established care plans for paraprofessional staff, oriented staff to individual client needs, oversaw services provided, worked collaboratively with LNAs to ensure needed services were covered, acted as a resource to LNAs.

## **EDUCATION**

**1994**

#### **BACHELOR OF NURSING, ST. JOSEPH'S SCHOOL OF NURSING, RIVIER COLLEGE**

**PROFICIENCY AWARD RECEIVED**

**1992**

#### **ASSOCIATE OF NURSING, ST. JOSEPH'S SCHOOL OF NURSING, RIVIER COLLEGE**

## **LICENSES AND CERTIFICATIONS**

**ADULT, CHILD, INFANT CPR CERTIFIED**

VNA Home Health & Hospice Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lynda Martin-Heaney	Clinical Manager/Registered Nurse	\$94,910/annually	0	0
Laurel Corsen	Registered Nurse	\$41.9/hr (\$87,256 annually)	0	0
Alicia Lussier	Registered Nurse	\$44.73/hr (\$93,038 annually)	0	0
Donna Frizzell	Director, Home Health Services	\$124,696 annually	0	0

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-07)


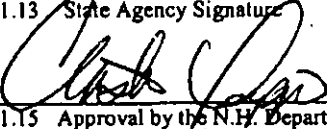

**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Central New Hampshire VNA & Hospice		<b>1.4 Contractor Address</b> 780 N Main St. Laconia, NH 03247	
<b>1.5 Contractor Phone Number</b> (603) 524-8444	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5/4/2020		<b>1.12 Name and Title of Contractor Signatory</b> Lisa Dupuis, CEO	
<b>1.13 State Agency Signature</b>  Date: 5/4/2020		<b>1.14 Name and Title of State Agency Signatory</b> Christine Topp, Associate Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: May 14, 2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 5/4/2020



**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

20

5/1/2020



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phclinicalkitorders@dhhs.nh.gov](mailto:phclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'

*NO*

5/4/2020



**EXHIBIT B**

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall 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



**EXHIBIT B**

Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

3.1.1. Name and date of birth of each individual who received testing services.

3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.

3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,

3.1.4. Name of the staff member who collected the specimen(s).

3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.

4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

5.1. Impacts Resulting from Court Orders or Legislative Changes

5.1.1. 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.

5.2. Culturally and Linguistically Appropriate Services (CLAS)

5.2.1. The Contractor shall comply with all language assistance services





## EXHIBIT B

provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

### 6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
  - 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

*JD*

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EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

*[Handwritten Signature]*  
Date 5/4/2020



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Contractor Initials

*AO*

Date

5/4/2020



Exhibit D

- l. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. **"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.
- p. **Other Definitions** - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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Contractor Initials

  *JD*  

Date

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Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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Contractor Initials

*JD*

Date

5/4/2010





Exhibit D

- e. Segregation. If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. Survival. Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
The State

Signature of Authorized Representative

Christie Tappan  
Name of Authorized Representative

Title of Authorized Representative

Date

Associate Commissioner

5/4/2020

Central New Hampshire VNA + Hospice  
Name of the Contractor

Signature of Authorized Representative

Lisa Dupuis  
Name of Authorized Representative

Title of Authorized Representative

Date

Lisa Dupuis

CEO

CEO

5/4/2020

LD

5/4/2020



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

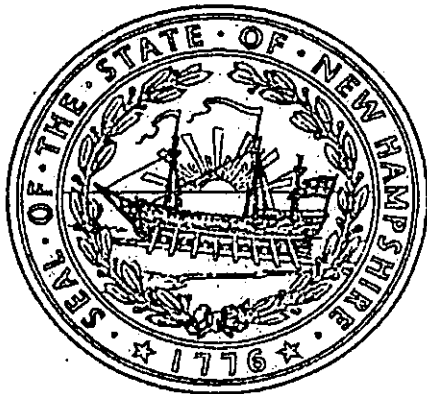
**State of New Hampshire**  
**Department of State**

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CENTRAL NEW HAMPSHIRE VNA & HOSPICE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 03, 1975. 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: 64108

Certificate Number : 0004606914



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 15th day of October A.D. 2019:

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

**I, J. Kristen Gardiner, President of Central New Hampshire VNA and Hospice, hereby certify that:**  
(Name of the elected Officer of the Corporation/LLC: cannot be contract signatory)

**1. I am a duly elected Clerk/Secretary/Officer of Central New Hampshire VNA and Hospice.**  
(Corporation/LLC Name)

**2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 4, 2020, at which a quorum of the Directors/shareholders were present and voting.**  
(Date)

**VOTED: That Lisa Dupuis, CEO (may list more than one person) (Name and Title of Contract Signatory)**

**is duly authorized on behalf of Central New Hampshire VNA and Hospice to enter into contracts or agreements with the State**

(Name of Corporation/ LLC)

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

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

Dated: 5-4-2020

  
\_\_\_\_\_  
Signature of Elected Officer

Name: J. Kristen Gardiner

Title: President



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
05/04/2020

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).


<b>PRODUCER</b> Melcher & Prescott Insurance 426 Main Street Laconia NH 03246		<b>CONTACT NAME:</b> Caitlin Earle, AAI-M, AIS, ACSR <b>PHONE (A/C, No., Ext.):</b> (803) 524-4535 <b>E-MAIL ADDRESS:</b> cearle@melcher-prescott.com <b>FAX (A/C, No.):</b>	
<b>INSURED</b> Central NH VNA & Hospice & Community Health 780 N Main St Laconia NH 03246-2756		<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Cincinnati Insurance Company NAIC # 10677 <b>INSURER B:</b> <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** CL19101703385      **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	ADDSUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		ETD 0409557	10/15/2019	10/15/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPOP AGG \$ 3,000,000 \$
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		ETA 0430134	10/15/2019	10/15/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$					EACH OCCURRENCE \$ AOGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N    N/A					PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		ETD 0409557	10/15/2019	10/15/2020	Each Medical Incident 1,000,000 Aggregate Limit 3,000,000

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

<b>CERTIFICATE HOLDER</b> State of NH Department of Health & Human Services 129 Pleasant Street Concord NH 03301-3857	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/12/2020

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

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

<b>PRODUCER</b> USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	<b>CONTACT NAME:</b> Lorraine Michals, CIC	
	<b>PHONE (A/C, No, Ext):</b> 603-665-6028	<b>FAX (A/C, No):</b> 610-537-9883
<b>E-MAIL ADDRESS:</b> lorraine.michals@usi.com		
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
<b>INSURER A:</b> Technology Insurance Company, Inc.		42376
<b>INSURER B:</b>		
<b>INSURER C:</b>		
<b>INSURER D:</b>		
<b>INSURER E:</b>		
<b>INSURER F:</b>		

**INSURED**  
 Central New Hampshire VNA & Hospice  
 780 North Main Street  
 Laconia, NH 03246

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	TWC3804868	07/01/2019	07/01/2020	X PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**\*\*\*Workers Compensation\*\*\* 3.A. NH**  
**RE: Evidence of Workers' Compensation**

<b>CERTIFICATE HOLDER</b>  State of NH Department of Health and Human Services 129 Pleasant ST. Concord, NH 03301-3857	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  <i>See Note</i>



### **Our Mission**

The mission of Central New Hampshire VNA & Hospice is to promote dignity, independence and well being through the delivery of quality home health, hospice and community based services

### **Our Values & Commitments**

*We pledge to live up to these six core values. You can count on us to keep our commitments:*

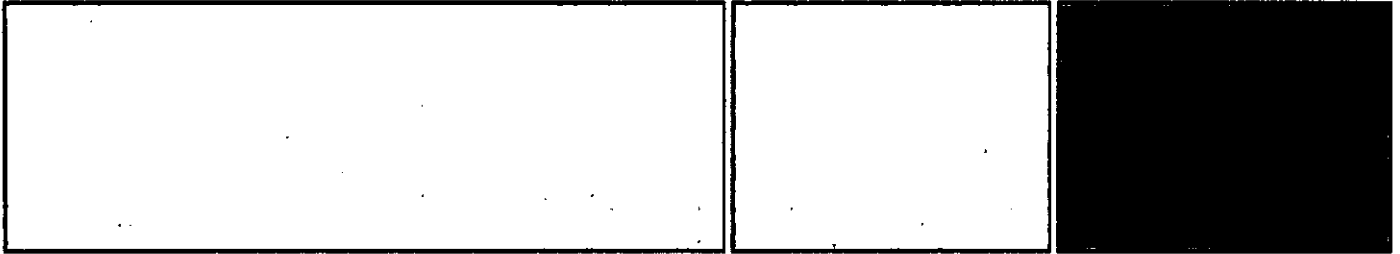
- **Excellence & Integrity.** We are dedicated to providing the highest quality care and service in all that we do. We keep our word and respect confidentiality.
- **Dignity, Respect & Whole Person Care.** We honor each person's dignity. We know that each person is unique, so we individualize our approach to meet his or her needs. We attend to the physical, emotional and oftentimes spiritual concerns of our clients with respect and kindness. We try to be proactive, so our clients can strive for well-being and work to prevent illness, whenever possible.
- **Family-Centered Care.** We support and respect the family as the primary unit of care. We offer information, education and alternatives to enable and empower individuals and their families to direct their own care. We help coordinate resources and services in order to enhance the lives of those we serve.
- **Flexibility & Responsiveness.** As individual or community-wide needs change, so does our approach or services, for we pride ourselves in being responsive, creative, innovative and flexible.
- **Financial Responsibility.** We are efficient and prudent stewards of the financial and other resources with which we have been entrusted.
- **A Supportive Work Environment.** We strive to provide a supportive work environment for our dedicated staff. We know that by respecting and developing our own team, together we will serve our clients well.

### **Our Philosophy**

We are a community-based home health organization that seeks to facilitate care through collaboration with others. We see our services as part of a continuum of care designed to meet the changing health needs of the people of our communities. We seek to complement the services of other care providers as much as possible and to avoid unnecessary competition or needless duplication.

Central New Hampshire VNA & Hospice is a not-for-profit organization. We exist exclusively for public service, charitable and education purposes. We provide our services to those in need of charitable care within the financial resources that are available to us.





**FINANCIAL STATEMENTS**

**March 31, 2019 and 2018**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Central New Hampshire VNA & Hospice

We have audited the accompanying financial statements of Central New Hampshire VNA & Hospice (the Association), which comprise the balance sheets as of March 31, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP); this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central New Hampshire VNA & Hospice as of March 31, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. GAAP.

*BerryDunn McNeil & Parker, LLC*

Manchester, New Hampshire  
June 19, 2019

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Balance Sheets**

**March 31, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 1,296,184	\$ 494,780
Investments	1,320,675	1,261,336
Patient accounts receivable, less allowance for uncollectible accounts of \$85,000 in 2019 and 2018	1,090,949	993,047
Other receivables	112,437	110,187
Other current assets	<u>84,828</u>	<u>144,121</u>
Total current assets	3,905,073	3,003,471
Investments and assets limited as to use	9,863,081	9,495,083
Beneficial interest in perpetual trusts held by others	141,833	145,442
Property and equipment, net	<u>690,192</u>	<u>760,397</u>
Total assets	<u>\$14,600,179</u>	<u>\$13,404,393</u>

**LIABILITIES AND NET ASSETS**

Current liabilities		
Accounts payable and accrued expenses	\$ 134,247	\$ 116,061
Accrued payroll and related expenses	349,340	331,215
Deferred revenue	<u>348,341</u>	<u>415,492</u>
Total current liabilities and total liabilities	<u>831,928</u>	<u>862,768</u>
Net assets		
Without donor restrictions	13,609,375	12,365,764
With donor restrictions	<u>158,876</u>	<u>175,861</u>
Total net assets	<u>13,768,251</u>	<u>12,541,625</u>
Total liabilities and net assets	<u>\$14,600,179</u>	<u>\$13,404,393</u>

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

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Statements of Operations**

**Years Ended March 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$ 8,123,614	\$ 7,508,746
Provision for bad debt	(14,501)	(28,440)
Bad debt recoveries	<u>-</u>	<u>83,470</u>
Net patient service revenue	8,109,113	7,563,776
Other operating revenue	384,077	301,922
Net assets released from restrictions for operations	<u>14,278</u>	<u>8,269</u>
Total operating revenue	<u>8,507,468</u>	<u>7,873,967</u>
Operating expenses		
Salaries and benefits	6,082,091	5,604,867
Other operating expenses	1,888,270	1,655,692
Depreciation	<u>111,808</u>	<u>134,039</u>
Total operating expenses	<u>8,082,169</u>	<u>7,394,598</u>
Operating income	<u>425,299</u>	<u>479,369</u>
Other revenue and gains		
Contributions	362,856	327,781
Investment income	257,218	198,950
Change in fair value of investments	<u>198,238</u>	<u>439,917</u>
Total other revenue and gains	<u>818,312</u>	<u>966,648</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	<u>\$ 1,243,611</u>	<u>\$ 1,446,017</u>

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

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Statements of Changes in Net Assets**

**Years Ended March 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Excess of revenue over expenses and increase in net assets without donor restrictions	\$ <u>1,243,611</u>	\$ <u>1,446,017</u>
Net assets with donor restrictions		
Contributions	902	17,791
Net assets released from restrictions for operations	(14,278)	(8,269)
Change in fair value of beneficial interest in perpetual trusts held by others	<u>(3,609)</u>	<u>7,490</u>
Change in net assets with donor restrictions	<u>(16,985)</u>	<u>17,012</u>
Change in net assets	1,226,626	1,463,029
Net assets, beginning of year	<u>12,541,625</u>	<u>11,078,596</u>
Net assets, end of year	<u>\$13,768,251</u>	<u>\$12,541,625</u>

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

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Statements of Cash Flows**

**Years Ended March 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ 1,226,626	\$ 1,463,029
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	111,808	134,039
Provision for bad debt (recoveries), net	14,501	(55,030)
Change in fair value of investments	(198,238)	(439,917)
Change in fair value of beneficial interest in perpetual trusts held by others	3,609	(7,490)
(Increase) decrease in the following assets		
Patient accounts receivable	(112,403)	(72,072)
Other receivables	(2,250)	4,360
Other current assets	59,293	12,386
Increase (decrease) in the following liabilities		
Accounts payable	18,186	(117,990)
Accrued payroll and related expenses	18,125	8,282
Deferred revenue	(67,151)	52,696
Net cash provided by operating activities	<u>1,072,106</u>	<u>982,293</u>
Cash flows from investing activities		
Capital expenditures	(41,603)	(2,233)
Proceeds from sale of investments	115,641	232,793
Purchases of investments	<u>(344,740)</u>	<u>(1,830,159)</u>
Net cash used by investing activities	<u>(270,702)</u>	<u>(1,599,599)</u>
Net increase (decrease) in cash and cash equivalents	801,404	(617,306)
Cash and cash equivalents, beginning of year	<u>494,780</u>	<u>1,112,086</u>
Cash and cash equivalents, end of year	<u>\$ 1,296,184</u>	<u>\$ 494,780</u>

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

# CENTRAL NEW HAMPSHIRE VNA & HOSPICE

## Notes to Financial Statements

March 31, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

Central New Hampshire VNA & Hospice (the Association) is a non-stock, non-profit corporation organized in the State of New Hampshire. The Association's primary purpose is to provide home care, hospice and young family services in Laconia, New Hampshire and the surrounding communities.

#### Basis of Statement Presentation

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

**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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Recently Issued Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*, which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The existing three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant, and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended March 31, 2019.

# CENTRAL NEW HAMPSHIRE VNA & HOSPICE

## Notes to Financial Statements

March 31, 2019 and 2018

### Income Taxes

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

### Use of Estimates

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

### Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits, including certain investments, in financial institutions, which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

### Allowance For Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.



**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 85,000	\$ 85,000
Provision	14,501	28,440
Write-offs	<u>(14,501)</u>	<u>(28,440)</u>
Balance, end of year	<u>\$ 85,000</u>	<u>\$ 85,000</u>

**Investments and Assets Limited As To Use**

The Association reports investments at fair value, and has elected to report all gains and losses in the excess of revenue over expenses, to simplify the presentation of these accounts in the statements of operations, unless otherwise stipulated by the donor or State law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

**Beneficial Interest in Perpetual Trusts**

The Association is the beneficiary of investment income received from trust funds held by a local charitable foundation. One trust fund was created as an endowment by a donor, the income to be used for staff education. A second trust fund was created as an endowment by an irrevocable transfer of Association assets to the local foundation, the income to be used for operating purposes. Although the intent of the trust fund is to act as an endowment, distribution of principal may be available to the Association for capital acquisitions, loans and emergency operating cash shortfalls.

**Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

# CENTRAL NEW HAMPSHIRE VNA & HOSPICE

## Notes to Financial Statements

March 31, 2019 and 2018

### Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

### Deferred Revenue

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

### Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as increases in net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets are classified from net assets with donor restrictions to net assets without donor restrictions in the statement of operations. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as net assets without donor restrictions in the accompanying financial statements.

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

**2. Investments and Assets Limited As To Use and Beneficial Interest in Perpetual Trusts Held by Others**

Investments and assets limited as to use and beneficial interest in perpetual trusts held by others, stated at fair value, consisted of the following:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,877,746	\$ 2,661,597
Debt instruments		
U.S. Government and agency	19,833	19,559
Municipal bonds	30,399	59,136
Corporate	402,645	415,157
Mutual funds		
Equity funds	4,252,115	3,656,683
Fixed income funds	3,538,756	2,909,008
International equity funds	1,062,262	1,035,279
Beneficial interest in perpetual trusts	<u>141,833</u>	<u>145,442</u>
Total investments and assets limited as to use	<u>\$11,325,589</u>	<u>\$10,901,861</u>

These assets are comprised of the following:

	<u>2019</u>	<u>2018</u>
Current assets		
Investments	\$ 1,320,675	\$ 1,261,336
Long-term assets		
Assets limited as to use		
Board designated		
Operating reserve	2,800,000	2,640,000
Contribute to operating budget	3,386,038	3,200,000
IT special projects	560,000	500,000
Strategic mission	950,000	800,000
Workforce development	500,000	499,664
Mission enhancement	400,000	325,000
Community initiatives	500,000	500,000
Building capital improvements / maintenance	<u>750,000</u>	<u>1,000,000</u>
Total board designated	9,846,038	9,464,664
Donor restricted	<u>17,043</u>	<u>30,419</u>
Total assets limited as to use	9,863,081	9,495,083
Beneficial interest in perpetual trusts held by others	<u>141,833</u>	<u>145,442</u>
Total investments and assets limited as to use	<u>\$ 11,325,589</u>	<u>\$10,901,861</u>

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

**Fair Value Measurements**

FASB Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

The fair market value of the Association's investments are measured on a recurring basis using level 1 inputs, with the exception of corporate and municipal bonds, which are measured using level 2 inputs based on quoted market prices of similar assets, and the beneficial interest in perpetual trusts held by others which is measured at level 3 inputs and determined annually based on quoted market prices of the assets included in the trusts held by the local charitable foundation.

Assets measured at fair value on a recurring basis were as follows:

	<u>Fair Value Measurements at March 31, 2019</u>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	\$ 1,877,746	\$ 1,877,746	\$ -	\$ -
Debt instruments				
U.S. Government and agency	19,833	19,833	-	-
Municipal bonds	30,399	-	30,399	-
Corporate	<u>402,645</u>	<u>-</u>	<u>402,645</u>	<u>-</u>
	452,877	19,833	433,044	-
Mutual funds				
Equity funds	4,252,115	4,252,115	-	-
Fixed income funds	3,538,756	3,538,756	-	-
International equity funds	1,062,262	1,062,262	-	-
Beneficial interest in perpetual trusts	<u>141,833</u>	<u>-</u>	<u>-</u>	<u>141,833</u>
	<u>\$11,325,589</u>	<u>\$10,750,712</u>	<u>\$ 433,044</u>	<u>\$ 141,833</u>

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

	<u>Fair Value Measurements at March 31, 2018</u>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	\$ 2,661,597	\$ 2,661,597	\$ -	\$ -
Debt instruments				
U.S. Government and agency	19,559	19,559	-	-
Municipal bonds	59,136	-	59,136	-
Corporate	<u>415,157</u>	<u>-</u>	<u>415,157</u>	<u>-</u>
	493,852	19,559	474,293	-
Mutual funds				
Equity funds	3,656,683	3,656,683	-	-
Fixed income funds	2,909,008	2,909,008	-	-
International equity funds	1,035,279	1,035,279	-	-
Beneficial interest in perpetual trusts	<u>145,442</u>	<u>-</u>	<u>-</u>	<u>145,442</u>
	<u>\$10,901,861</u>	<u>\$10,282,126</u>	<u>\$ 474,293</u>	<u>\$ 145,442</u>

Investment income and change in fair value of investments are comprised of the following:

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Investment income	\$ 257,218	\$ 198,950
Change in fair value of investments	<u>198,238</u>	<u>439,917</u>
Total activity without donor restrictions	455,456	638,867
Net assets with donor restrictions		
Change in fair value of beneficial interest in perpetual trusts held by others	<u>(3,609)</u>	<u>7,490</u>
Total	<u>\$ 451,847</u>	<u>\$ 646,357</u>

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

The following table sets forth a summary of the change in the fair value of the beneficial interest in perpetual trusts for the years ended March 31, 2019 and 2018:

Balance, March 31, 2017		\$ 137,952
Investment income		14,005
Distributions		(5,552)
Fees		<u>(963)</u>
Balance, March 31, 2018		145,442
Investment income		2,051
Contributions		1,000
Distributions		(5,672)
Fees		<u>(988)</u>
Balance, March 31, 2019		<u>\$ 141,833</u>

**3. Property and Equipment**

Property and equipment consists of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 62,000	\$ 62,000
Building and improvements	668,448	661,598
Furniture, fixtures, and equipment	<u>1,646,957</u>	<u>1,612,203</u>
Total cost	2,377,405	2,335,801
Less accumulated depreciation	<u>1,687,213</u>	<u>1,575,404</u>
Property and equipment, net	<u>\$ 690,192</u>	<u>\$ 760,397</u>

**4. Line of Credit**

The Association has a \$500,000 line of credit with a local bank, expiring December 15, 2020. The line of credit is collateralized by all corporate assets with interest at 0.75% over the Wall Street Journal's prime rate (5.50% at March 31, 2019). There was no outstanding balance at March 31, 2019 and 2018.

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

**5. Patient Service Revenue**

Patient service revenue is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$ 6,669,585	\$ 6,273,882
Medicaid	180,349	230,953
Other third-party payers	1,222,782	958,608
Private pay	<u>50,898</u>	<u>45,303</u>
Total	<u>\$ 8,123,614</u>	<u>\$ 7,508,746</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions and municipal appropriations.

**6. Retirement Plan**

The Association maintains a defined contribution retirement plan for qualifying employees. The Association contributed \$99,726 and \$103,699 for the years ended March 31, 2019 and 2018, respectively.

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

**7. Functional Expenses**

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$ 5,280,315	\$ 4,956,104
Program supplies	348,145	352,160
Travel	241,778	233,568
Contract services	290,240	77,400
Other operating expenses	446,960	406,566
Depreciation	98,659	119,791
Occupancy costs	<u>113,669</u>	<u>105,433</u>
Total program services	<u>6,819,766</u>	<u>6,251,022</u>
Administrative and general		
Salaries and benefits	727,978	587,594
Travel	13,960	9,472
Contract services	358,802	393,514
Other operating expenses	59,567	48,356
Depreciation	13,149	14,248
Occupancy costs	<u>15,149</u>	<u>12,541</u>
Total administrative and general	<u>1,188,605</u>	<u>1,065,725</u>
Fundraising		
Salaries and benefits	73,798	61,169
Other operating expenses	<u>-</u>	<u>16,682</u>
Total fundraising	<u>73,798</u>	<u>77,851</u>
Total	<u>\$ 8,082,169</u>	<u>\$ 7,394,598</u>

Management's estimate of cost allocations at a functional level is based on Medicare cost report methodology.



CENTRAL NEW HAMPSHIRE VNA & HOSPICE

Notes to Financial Statements

March 31, 2019 and 2018

8. Availability and Liquidity of Financial Assets

The Association had working capital of \$3,073,145 and \$2,140,703 at March 31, 2019 and 2018, respectively. The Association had average days (based on normal expenditures) cash and unrestricted investments on hand of 118 and 87 at March 31, 2019 and 2018, respectively.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt, are as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,296,184	\$ 494,780
Investments	1,320,675	1,261,336
Patient accounts receivable, net	<u>1,090,949</u>	<u>993,047</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,707,808</u>	<u>\$ 2,749,163</u>

The Association has board designated long-term investments that are intended to function as an endowment that could be made available for general expenditure upon board approval. Since these investments are currently intended for long-term investments they have not been included in the information above. The Association has other long-term investments and assets for restricted use, which are more fully described in Note 2, are not available for general expenditure within the next year and are not reflected in the amount above.

The Association has a \$500,000 line of credit available to meet short-term needs, as disclosed in Note 4.

The Association manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**Notes to Financial Statements**

**March 31, 2019 and 2018**

**9. Concentration of Risk**

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2019</u>	<u>2018</u>
Medicare	74 %	78 %
Other	<u>26</u>	<u>22</u>
Total	<u>100 %</u>	<u>100 %</u>

Following is a summary of referrals, by source:

	<u>2019</u>	<u>2018</u>
Lakes Region General Hospital	14 %	19 %
Concord Hospital	9	10
Other	<u>77</u>	<u>71</u>
Total	<u>100 %</u>	<u>100 %</u>

**10. Malpractice Insurance**

The Association maintains medical malpractice insurance coverage on an occurrence basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP require the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at March 31, 2019 and 2018. The Association intends to renew coverage on an occurrence basis and anticipates that such coverage will be available in future periods.

**11. Subsequent Events**

For financial reporting purposes, subsequent events have been evaluated by management through June 19, 2019, which is the date the financial statements were available to be issued.

Wolfeboro Property

The Association entered into a Settlement Statement on May 15, 2019 to purchase property located at 645 South Main Street and a lot on Abenauke Drive, Wolfeboro, New Hampshire. The contract sales price is \$575,000.

**CENTRAL NEW HAMPSHIRE VNA & HOSPICE**

**BOARD OF TRUSTEES 2019-2020**

**J. Kristen Gardiner, President**

**David Huot, Vice President**

**Susan Houghton Ph.D., Treasurer**

**Mark Edelstein, Secretary/Clerk**

**Joel Arsenault, AAMS**

**Cecile M. Chase**

**Andrew Livernois**

**Robin Michaud**

**Corrine Smith**

**Kristin Snow**

**Connie Turner**

## LISA L. DUPUIS, OTR/L, MBA

### PROFESSIONAL SUMMARY:

Goal driven and results oriented Executive with a successful record of increased profits and market share. Strong leadership skills focusing on growth, efficiencies and high quality results through cultivating relationships, excellent customer service, and building and leading high performance teams.

### PROFESSIONAL ACCOMPLISHMENTS:

- ◆ Managed a company with multiple service lines with a gross revenue of over \$20 million
- ◆ Increased average daily census by 100% in 4 years
- ◆ Excellent operations management skills and reorganizational structure changes
- ◆ Implementation of a web based software system for point of care and back office in 9 months.
- ◆ Expert in the EMR system and a BETA tester for new applications with EMR
- ◆ Opened 2 branch offices from lease negotiation to office construction and furniture layout to staffing plans
- ◆ Achieved licensure and certification for hospice services with a deficiency free survey
- ◆ Chair of the Quality Improvement Committee and Board Member at Connecticut Healthcare at Home Association
- ◆ Currently a member of the Future of Healthcare at Home, a Connecticut Healthcare at Home Association committee
- ◆ Successfully completed a restructuring, continuous performance improvement project within two organizations – United Visiting Nurse Association and Visiting Nurse Association of South Central CT
- ◆ Co- Chair of the committee (Total Quality Management –Finance) for the integration of quality improvement and the financial processes and outcome – The committee accomplished improved productivity, integration of clinical documentation with billing for timeliness and accuracy to ensure timely reimbursement and decreased bad debt.
- ◆ Provided direction and leadership for an interdisciplinary team consisting of nurses and all therapy disciplines in the delivery, utilization and quality of care to home care patients
- ◆ Successfully managed the implementation, coordination and communication of Quality Management Plan

### PROFESSIONAL EXPERIENCE:

#### CEO

12/17 - present

Central New Hampshire VNA and Hospice (*Laconia, NH*)

CEO and Administrator for a not for profit VNA responsible for the overall operation, budget and quality program. Working on establishing a stronger referral base and evaluating efficiencies and innovative programs to continue to work with our community partners.

#### PRESIDENT/CEO

6/16-11/17

*Visiting Nurse Association of South Central CT, Inc. (New Haven, CT)*

President/CEO and Administrator for a not for profit VNA that has been in business for 112 years responsible for the overall operation, budget and quality program. Working on establishing a stronger referral base and evaluating efficiencies and innovative programs to continue to work with our community partners.

#### PRESIDENT/CEO (*May 2013-present*)

7/08 – 6/16

*Constellation Health Services, LLC (Norwalk, CT)*

Assumed the role of President/CEO while maintaining the role of Administrator. Oversight of all aspects of the multiple service lines inclusive of budget and operations expenses over \$20 million with a net profit over \$1 million per year for 2 years. Successfully executed several Assisted Living Preferred provider contracts, skilled nursing facility hospice contracts, as well one of five providers chosen to participate in Stamford Hospital's Bundled Payment Project with Remedy Partners.

#### ADMINISTRATOR

*Constellation Home Care, LLC*

Administrator of the licensed, Medicare certified Home Health and Hospice Company responsible for the overall operation, budget and quality program. Implemented web based software system inclusive of point of

care, scheduling and billing. Developed and implemented an infrastructure inclusive of quality and intake departments, strong clinical management and staff development to support growth in average daily census and revenue. Opened two branches and started a certified Hospice.

**VICE PRESIDENT OF QUALITY MANAGEMENT**  
*Visiting Nurse Association of South Central CT (New Haven, CT)*

3/05-7/08

Executive management position responsible for the Quality Management Department with an emphasis on increasing the outcomes of the agency through restructure, education and promoting quality. Implemented a structured patient satisfaction system and restructured the staffing of the department resulting in increased nationally benchmarked outcomes. Development and implementation of an agency restructure with the ultimate goal of increased effectiveness and efficiency. Oversight and coordination of all regulations and surveys for licensing and accreditation. Numerous presentations to a variety of audiences completed.

**MANAGER OF CLINICAL OPERATIONS/SERVICES**  
*United Visiting Nurse Association (Trumbull, CT)*

10/99-3/05

Held increasing responsible management positions with particular emphasis on knowledge and training in all aspects of the computer software system - McKesson, with particular emphasis on Clinical Explorer and Billing. Utilized clinical expertise to bridge training and implementation between finance and clinical operations. Coordinated the utilization of the system to ensure system flow and appropriate utilization of staff while maintaining the integrity of the electronic medical record. Led TQM Finance as the major quality initiative.

**SUPERVISOR**  
*Norwalk Rehabilitation Services (Norwalk, CT)*

8/93-3/94

Supervisor of Occupational and Physical Therapy Services in a nursing home setting. Responsible for quality assurance, billing logs, completing and attending all patient care plan meetings

**SENIOR MANAGER - SYSTEMS AND OUTCOMES**  
*Ahlbin Centers for Rehabilitation Medicine (Bridgeport, CT)*

7/89-8/93, 3/94-10/99

Held increasing responsible management positions with direct responsibility for quality improvement, accreditation and external surveys and reports. Active member of the internal as well as System quality councils, while implementing, coordinating and communicating the Quality Management Plan. Responsible for communication to and education of staff for all CARF and JCAHO regulations and compliance. Held a position as Director of Inpatient Rehabilitation Services which included oversight of the inpatient contract services within Bridgeport Hospital. In this position responsibilities included day to day operations, personnel management and budget management for an interdisciplinary team of therapists inclusive of acute care services and inpatient rehabilitation unit at Bridgeport Hospital. Coordinator of the Outpatient Neurological Program inclusive of a Traumatic Brain Injury with oversight of the interdisciplinary team.

**EDUCATION:**

**SACRED HEART UNIVERSITY (Fairfield, CT)** 2001 - 2006  
Degree: Masters of Business Administration with concentration in Healthcare.

**QUINNIPIAC COLLEGE (Hamden, CT)** 1985 - 1989  
Degree: Bachelor of Science  
Major: Occupational Therapy

**Other Relevant education:**

**VILLANOVA UNIVERSITY** 2011  
Certification Achievement in Essentials of Project Management  
Certification Achievement in Mastering Project Management

**LICENSE:** Occupational Therapy License: State of CT

## Tammi L. Mozier MBA, PT, ATC, COS-C

### **Objective:**

Clinical Director with 17 years of experience in the home care and hospice setting seeks an opportunity to demonstrate expert knowledge level, strong leadership skills and desire for high quality care provision. Experienced in providing direction to promote excellent customer service and goal oriented, data driven improvement to establish a strong fiscal position and a high performing team.

### **Professional Accomplishments:**

- Provided leadership for interdisciplinary teams in two locations consisting of nursing, social work and all therapy services to provide quality in-home care services
- Excellent operations management which facilitated profitability from service delivery
- Coordinated with discipline managers to ensure optimal patient care in managing financial, physical and human resources
- Successfully managed staff through a restructuring merger of two non-profit entities
- Managed clinical implementation of a web based electronic medical record with improvement in documentation and staff efficiency
- Successful oversight of deficiency free state surveys
- Board Liaison for quality assurance performance improvement program with successful completion of multiple performance improvement projects
- Provided formal education to all agency staff in coaching communication and supervision
- Coordinated revision of all agency policies to align with requirements of new Medicare Conditions of Participation
- Managed development and implementation of patient education materials

### **Home Care Clinical Director**

**July 2014-Present**

**Central New Hampshire VNA & Hospice, Laconia NH**

*Clinical Director for a Medicare certified not for profit home health and hospice agency. Responsible for clinical operations in two offices serving 45 towns in central New Hampshire. Responsible for quality and financial performance of home care services including clinical staff, referral center staff and coding staff.*

### **Rehabilitation Services Program Manager**

**March 2006-July 2014**

**Central New Hampshire VNA & Hospice, Laconia NH**

**(Formerly Community Health and Hospice)**

*Program Manager for Rehabilitation staff in the provision of home care and Hospice service lines. Provided direct patient care in addition to supervisory role. Analyzed monthly performance and financial data to promote cost effective, quality care. Served as agency HIPAA privacy officer. Provided all staff orientation and instruction in use of electronic medical record.*



CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lisa Dupuis	CEO	\$168,000	0%	\$0
Tammy Mozier	Dir. Clinical Services	\$121,000	0%	\$0



Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-08)

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

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Regency Home Health, LLC		1.4 Contractor Address 8025 S. Willow St. S206 Manchester, NH 03103	
1.5 Contractor Phone Number (603) 665-9800	1.6 Account Number 010-095-5676-103-502664 95010999	1.7 Completion Date April 30, 2021	1.8 Price Limitation \$500,000
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature <i>Paula Gagne</i> Date: 5/5/2020		1.12 Name and Title of Contractor Signatory Paula Gagne / administrator	
1.13 State Agency Signature <i>Ann W. Landry</i> Date: 5/15/2020		1.14 Name and Title of State Agency Signatory Ann Landry, Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>J Christopher Marshall</i> On: May 18, 2020			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials *DG*  
 Date *5/1/2020*

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

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## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

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Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.

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P-6.

Date

5/1/2022



EXHIBIT A

REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1:17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

D.B.

5/1/2020



EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



**EXHIBIT B**

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall 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





**EXHIBIT B**

Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit D, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

3.1.1. Name and date of birth of each individual who received testing services.

3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.

3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,

3.1.4. Name of the staff member who collected the specimen(s).

3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.

4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

5.1. Impacts Resulting from Court Orders or Legislative Changes

5.1.1. 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.

5.2. Culturally and Linguistically Appropriate Services (CLAS)

5.2.1. The Contractor shall comply with all language assistance services



**EXHIBIT B**

provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



EXHIBIT C

Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  
  
Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

New Hampshire Department of Health and Human Services  
Home Care Testing Program



EXHIBIT C

the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

Regency Home Health, LLC

SS-2020-OCOM-16-HOMEC-08

Rev. 01/08/19

Exhibit C

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Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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Contractor Initials

P.O.

Date

5/1/2020



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business

P.G.

5/1/2020





Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
The State


  
Signature of Authorized Representative

Ann Landry  
Name of Authorized Representative

Associate Commissioner  
Title of Authorized Representative

5/5/2020  
Date

Regency Home Health, LLC  
Name of the Contractor

  
Signature of Authorized Representative

Paula Gagne  
Name of Authorized Representative

Administrator  
Title of Authorized Representative

5/1/2020  
Date



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that REGENCY HOME HEALTH, LLC is a New Hampshire Limited Liability Company registered to transact business in New Hampshire on May 06, 2002. 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: 410010

Certificate Number: 0004906901



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire.

this 4th day of May A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

I, Stephanie Ellsey, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Regency Home Health LLC  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 4, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Paula Gagne (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Regency Home Health LLC to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/5/2020

Stephanie Ellsey  
Signature of Elected Officer  
Name:  
Title:



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
05/01/2020

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).


<b>PRODUCER</b> FIAI/Cross Insurance 1100 Elm Street  Manchester NH 03101		<b>CONTACT NAME:</b> Janice Jobin <b>PHONE (A/C, No, Ext):</b> (603) 669-3218 <b>FAX (A/C, No):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> jjobin@crossagency.com	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Massachusetts Bay Ins Co	<b>NAIC #</b> 22306
		<b>INSURER B:</b>	
		<b>INSURER C:</b>	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES**                      **CERTIFICATE NUMBER:** 20-21 GL, H&NO                      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZDV986641307	02/14/2020	02/14/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Included Professional Liability \$ Included
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			ZDV986641307	02/14/2020	02/14/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.I. EACH ACCIDENT \$ E.I. DISEASE - EA EMPLOYEE \$ E.I. DISEASE - POLICY LIMIT \$

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

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

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**TECHNOLOGY INSURANCE COMPANY, INC.**

20 Trafalgar Square, Suite 459  
Nashua, NH 03063

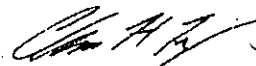
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WORKERS' COMPENSATION  
*and*  
EMPLOYERS' LIABILITY INSURANCE POLICY

In Witness Whereof, we have caused this policy to be executed and attested, and, if required by state law, this policy shall not be valid unless countersigned by our authorized representative.



Stephen Ungar, Secretary



Christopher H. Foy, President

To obtain information, please contact your agent or Technology Insurance Company, Inc. at 877-528-7878. You may also write Technology Insurance Company, Inc. Consumer Relations at:

800 Superior Avenue East, 21st Floor  
Cleveland, OH 44114





## AmTrust North America

An AmTrust Financial Company

Timely reporting of workers' compensation claims is essential so a complete and thorough investigation can be completed and determination of benefits made. Additionally, timely claim reporting supports our efforts to provide you and your employees the best possible medical and disability management. We urge you to please report the claim immediately upon notification.

### Claim Reporting Information

To Report a Claim by Phone, Fax or Email

**For ALL States**

**Phone: (866) 272-9267**

**Fax: (877) 669-9140**

**Email: [Amtrustclaims@qrm-inc.com](mailto:Amtrustclaims@qrm-inc.com)**

**Have a specific claim question? Contact the following service offices:**

States	Office	Mailing Address	Physical Address	Phone / Fax
AL, AR, VA, NC, SC, GA, MS, TN, WV	Atlanta, GA	AmTrust North America P.O. Box 94405 Cleveland, OH 44101	AmTrust North America 8995 Westside Parkway Alpharetta, GA 30009	888-239-3909 678-258-8000 Fax 678-258-8399
AZ, CO, LA, MT, NE, NM, OK, OR, SD, TX, UT	Dallas, TX	AmTrust North America P.O. Box 89453 Cleveland, OH 44101	AmTrust North America 4455 LBJ Freeway Suite 700 Dallas, TX 75244	214-360-8000 866-249-4298 Fax 678-258-8395
DC, DE, MD, NJ, NY, PA	Princeton, NJ	AmTrust North America P.O. Box 94405 Cleveland, OH 44101	AmTrust North America 3 Independence Way Suite 401 Princeton, NJ 08540	888-239-3909 Fax 678-258-8399
IL, IN, MI, KS, KY, MO, IA, MN, WI	Chicago, IL	AmTrust North America P.O. Box 89453 Cleveland, OH 44101	AmTrust North America 233 North Michigan Ave Suite 1200 Chicago, IL 60601	888-239-3909 312-781-0401 Fax 678-258-8395
FL	Boca Raton, FL	AmTrust North America of FL P.O. Box 94574 Cleveland, OH 44101	AmTrust North America of FL 903 NW 65th Street Boca Raton, FL 33487	800-866-8600 561-962-9300 Fax 561-962-0620
FL	Sarasota, FL	AmTrust North America of FL P.O. Box 94574 Cleveland, OH 44101	AmTrust North America of FL 1605 Main St, 8th Floor Sarasota, FL 34236	800-866-8600 561-962-9300 Fax 561-962-0620
FL	Maitland, FL	AmTrust North America of FL P.O. Box 94574 Cleveland, OH 44101	AmTrust North America of FL 495 N Keller Road, Suite 400 Maitland, FL 32751	866-450-8608 Fax 561-962-0620
FL	Jacksonville, FL	AmTrust North America of FL P.O. Box 94574 Cleveland, OH 44101	AmTrust North America of FL 5011 Gate Parkway, Bldg 100, Ste 100 Jacksonville, FL 32256	Fax 561-962-0620
NE Assigned Risk	Rocky Hill, CT	AmTrust North America P.O. Box 94405 Cleveland, OH 44101	AmTrust North America 400 Executive Blvd, 4th Floor Southington, CT 06489	800-215-7256 Fax 860-701-1361
AK, CA, FD, HI	Concord, CA	AmTrust North America P.O. Box 89404 Cleveland, OH 44101-6404	AmTrust North America 1655 Grant Street Concord, CA 94524	844-601-7760 925-288-6600 Fax 216-643-5500

States	Office	Mailing Address	Physical Address	Phone / Fax
CA	San Diego, CA	AmTrust North America P.O. Box 89404 Cleveland, OH 44101-6404	AmTrust North America 16875 W. Bernardo Dr Suite 200 San Diego, CA 92127	877-829-6305 858-385-4040 Fax 216-643-5500
CA	Irvine, CA	AmTrust North America P.O. Box 89404 Cleveland, OH 44101-6404	AmTrust North America 17771 Cowan Irvine, CA 92614	844-601-7760 Fax 216-643-5500
CA	Covina, CA	AmTrust North America P.O. Box 89404 Cleveland, OH 44101-6404	AmTrust North America 874 South Village Oaks Dr Covina, CA 91724	626-915-1951 Fax 216-643-5500
NV	Las Vegas, NV	AmTrust North America P.O. Box 89404 Cleveland, OH 44101-6404	AmTrust North America 4730 S Fort Apache Rd, #250 Las Vegas, NV 89147	844-601-7760 702-688-5020 Fax 216-643-5500
MA, ME, NH, NJ NY, VT	Albany, NY	AmTrust North America P.O. Box 6935 Cleveland, OH 44101-6935	AmTrust North America 10 British American Blvd Latham, NY 12110	888-239-3909 Fax 518-213-1908
	Melville, NY	AmTrust North America P.O. Box 6935 Cleveland, OH 44101-6935	AmTrust North America 3 Huntington Quadangle, Suite 2015 Melville, NY 11747	Fax 518-213-1908
MA, ME, CT, NH RI, VT	Nashua, NH	AmTrust North America P.O. Box 6935 Cleveland, OH 44101-6935	AmTrust North America 98 Spitbrook Road Nashua, NH 03062	888-239-3909 Fax 678-258-8399
	Mt. Laurel, NJ	AmTrust North America P.O. Box 94405 Cleveland, OH 44101	AmTrust North America 8000 Midlantic Dr, Suite 410N Mt Laurel, NJ 08054	888-239-3909 Fax 678-258-8399
	Philadelphia, PA	AmTrust North America P.O. Box 94405 Cleveland, OH 44101	AmTrust North America 1700 Market Street 7th Floor Philadelphia, PA 19103	888-239-3909 Fax 678-258-8399

### ACORD™ WORKERS COMPENSATION – FIRST REPORT OF INJURY OR ILLNESS

EMPLOYER (NAME & ADDRESS INCL ZIP) Regency Home Health, LLC 8025 So. Willow St #206 Manchester NH 03103		CARRIER/ADMINISTRATOR CLAIM NUMBER		REPORT PURPOSE CODE
		JURISDICTION	JURISDICTION CLAIM NUMBER	
		INSURED REPORT NUMBER		
SIC CODE	EMPLOYER FEIN 562331796	EMPLOYER'S LOCATION ADDRESS (IF DIFFERENT)		LOCATION #
				PHONE #
				COUNTY

#### CARRIER/CLAIMS ADMINISTRATOR

CARRIER (NAME, ADDRESS & PHONE NO) Technology Insurance Company, Inc. 800 Superior Avenue East, 21st Floor Cleveland, OH 44114 877-528-7878	POLICY PERIOD 7/1/2019 TO 7/1/2020 CHECK IF APPROPRIATE <input type="checkbox"/> SELF INSURANCE	CLAIMS ADMINISTRATOR (NAME, ADDRESS & PHONE NO) To Report a Claim By Phone: 1-866-272-9267 To Report a Claim By Fax: 1-877-669-9140 To Report a Claim My Email: amtrustclaims@qrm-inc.com
---	--	--

CARRIER FEIN 02-0449082	POLICY / SELF INSURED NUMBER TWC3804858	ADMINISTRATOR FEIN
----------------------------	--	--------------------

AGENT NAME & CODE NUMBER USI Insurance Services, LLC - #50499
--

#### EMPLOYEE / WAGE

NAME (LAST, FIRST, MIDDLE)	DATE OF BIRTH	SOCIAL SECURITY NUMBER	DATE HIRED	STATE OF HIRE
ADDRESS (INCL ZIP)	SEX <input type="checkbox"/> MALE <input type="checkbox"/> FEMALE <input type="checkbox"/> UNKNOWN	MARITAL STATUS <input type="checkbox"/> UNMARRIED (SNGL/DIV) <input type="checkbox"/> MARRIED <input type="checkbox"/> SEPARATED <input type="checkbox"/> UNKNOWN	OCCUPATION / JOB TITLE	
PHONE HOME WORK	# OF DEPENDENTS	EMPLOYMENT STATUS		NCCI CLASS CODE
RATE PER: <input type="checkbox"/> DAY <input type="checkbox"/> WEEK	<input type="checkbox"/> MONTH <input type="checkbox"/> OTHER:	# DAYS WORKED/WEEK	FULL PAY FOR DAY OF INJURY? DID SALARY CONTINUE	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO

#### OCCURRENCE / TREATMENT

TIME EMPLOYEE BEGAN WORK	DATE OF INJURY / ILLNESS	TIME OF OCCURRENCE	LAST WORK DATE	DATE EMPLOYER NOTIFIED	DATE DISABILITY BEGAN
CONTACT NAME / PHONE NUMBER		TYPE OF INJURY / ILLNESS		PART OF BODY AFFECTED	
DID INJURY / ILLNESS EXPOSURE OCCUR ON EMPLOYER'S PREMISES? <input type="checkbox"/> YES <input type="checkbox"/> NO		TYPE OF INJURY / ILLNESS CODE		PART OF BODY AFFECTED	
DEPARTMENT OR LOCATION WHERE ACCIDENT OR ILLNESS EXPOSURE OCCURRED			ALL EQUIPMENT, MATERIALS, OR CHEMICALS EMPLOYEE WAS USING WHEN ACCIDENT OR ILLNESS EXPOSURE OCCURRED		
SPECIFIC ACTIVITY THE EMPLOYEE WAS ENGAGED IN WHEN THE ACCIDENT OR ILLNESS EXPOSURE OCCURRED			WORK PROCESS THE EMPLOYEE WAS ENGAGED IN WHEN ACCIDENT OR ILLNESS EXPOSURE OCCURRED		
HOW INJURY OR ILLNESS/ABNORMAL HEALTH CONDITION OCCURRED. DESCRIBE THE SEQUENCE OF EVENTS AND INCLUDE ANY OBJECT OR SUBSTANCES THAT DIRECTLY INJURED THE EMPLOYEE OR MADE THE EMPLOYEE ILL					
					CAUSE OF INJURY CODE
DATE RETURN(ED) TO WORK	IF FATAL, GIVE DATE OF DEATH	WERE SAFEGUARDS OR SAFETY EQUIPMENT PROVIDED? WERE THEY USED?		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO	
WITNESS (NAME & PHONE)		HOSPITAL (NAME & ADDRESS)	INITIAL TREATMENT <input type="checkbox"/> NO MEDICAL TREATMENT <input type="checkbox"/> MINOR BY EMPLOYER <input type="checkbox"/> MINOR CLINIC/HOSP <input type="checkbox"/> EMERGENCY CARE <input type="checkbox"/> HOSPITALIZED > 24 HRS <input type="checkbox"/> FUTURE MAJOR MED/LOST TIME ANTICIPATED		
DATE ADMINISTRATOR NOTIFIED	DATE PREPARED	PREPARER'S NAME & TITLE	PHONE NUMBER		

## Technology Insurance Company, Inc.:-

A Stock Insurance Company

WORKERS COMPENSATION  
AND EMPLOYERS LIABILITY  
INSURANCE POLICY

WC 99 00 01 B

INFORMATION PAGE

Ncci Code: 39071

1. Insured:

Regency Home Health, LLC  
8025 So. Willow St #206  
Manchester, NH 03103

Other workplaces not shown above:

See Extension of Information Page

Producer:

AmTrust North America, Inc.  
c/o USI Insurance Services, LLC  
3 Executive Park Dr., Suite 300  
Bedford, NH 03110

Policy Number: **TWC3804858**

<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership
<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> LLC

Federal Tax ID: 562331796

Risk Id:

Renewal of: TWC3724371

2. The policy period is from 7/1/2019 to 7/1/2020 12:01 a.m. at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: New Hampshire

B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in item 3.A. The limits of our liability under Part Two are:

State	Bodily Injury by Accident	Bodily Injury by Disease	Bodily Injury by Disease
	\$500,000 each accident	\$500,000 policy limit	\$500,000 each employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states except ND, OH, WA, WY and State(s) Designated in Item 3A.

D. This policy includes these endorsements and schedules: See Extension of Information Page

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

See Extension of Information Page

**TOTAL ESTIMATED ANNUAL PREMIUM**

**73,482**

**STATE ASSESSMENT**

**0**

**TOTAL ESTIMATED COST**

**73,482**

Minimum Premium

500

Issue Date: 6/1/2019

Countersigned by: \_\_\_\_\_

Authorized Representative

Insured: Regency Home Health, LLC

Policy Number: TWC3804858

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**EXTENSION OF INFORMATION PAGE FOR ITEM #1  
ITEM 1: NAMED INSURED and WORKPLACES**

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**NAMED INSURED:**

Regency Home Health, LLC

Fein: 562331796

**WORKPLACES:**

Location Number 1.  
8025 So. Willow St #206  
Manchester, NH 03103

Insured: Regency Home Health, LLC

Policy Number: TWC3804858

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**EXTENSION OF INFORMATION PAGE FOR ITEM #3.D  
ITEM 3.D: ENDORSEMENT SCHEDULE**

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State	Form Number	Description
	WC000000C	WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY
	WC990001B	DECLARATIONS PAGE
	WC000308	PARTNERS, OFFICERS AND OTHERS EXCLUSION ENDORSEMENT
	WC000406	PREMIUM DISCOUNT ENDORSEMENT
	WC000414A	NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT
	WC000419	PREMIUM DUE DATE ENDORSEMENT
	WC000421D	CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM) PREMIUM ENDORSEMENT
	WC000422B	TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT
	WC000424	AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT
	WC000425	EXPERIENCE RATING MODIFICATION FACTOR REVISION ENDORSEMENT
NH	WC280601	NEW HAMPSHIRE SOLE REPRESENTATIVE ENDORSEMENT
NH	WC280604	NEW HAMPSHIRE AMENDATORY ENDORSEMENT

Insured: Regency Home Health, LLC

Policy Number: TWC3804858

**EXTENSION OF INFORMATION PAGE FOR ITEM #4  
ITEM 4: SCHEDULE OF PREMIUMS**

Classifications	# of Emps	Code No.	Premium Basis Total Est. Annual Remuneration	Rate Per \$100 of Remuneration	Estimated Annual Premium
<b>New Hampshire</b>					
Clerical Office Employees NOC	7	8810	290,000	0.14	406
Nursing—Home Health, Public and Traveling—All Employees	111	8835	2,461,000	3.16	<u>77,768</u>
Manual Premium					78,174
Total Manual Premium					78,174
Premium for Increased Limits Part Two: 0.8% (500/500/500)		9807			625
Total Premium Subject To Experience Modification					78,799
Experience Modification 104%					81,951
Managed Care Credit 10%		9874			-8,195
Schedule Modifier 10%		9889			7,376
Premium Discount 10.2%		0063			-8,275
Expense Constant		0900			185
Terrorism 0.6%		9740			165
Catastrophe (other than Terrorism) 1%		9741			275
Total NH Premium					73,482
Total NH Cost					73,482
<b>TOTAL ESTIMATED ANNUAL PREMIUM</b>					<b>73,482</b>
<b>STATE ASSESSMENT</b>					<b>0</b>
<b>TOTAL COST</b>					<b>73,482</b>

Insured: Regency Home Health, LLC

Policy Number: TWC3804858

**PAYMENT SCHEDULE**

Statement Closing Date	Payment Due Date	Description	Amount Due
	7/1/2019	Installment 1 of 12	\$6,118.00
	7/31/2019	Installment 2 of 12	\$6,124.00
	8/31/2019	Installment 3 of 12	\$6,124.00
	9/30/2019	Installment 4 of 12	\$6,124.00
	10/31/2019	Installment 5 of 12	\$6,124.00
	11/30/2019	Installment 6 of 12	\$6,124.00
	12/31/2019	Installment 7 of 12	\$6,124.00
	1/31/2020	Installment 8 of 12	\$6,124.00
	2/29/2020	Installment 9 of 12	\$6,124.00
	3/31/2020	Installment 10 of 12	\$6,124.00
	4/30/2020	Installment 11 of 12	\$6,124.00
	5/31/2020	Installment 12 of 12	\$6,124.00
			<hr/>
			Total Cost \$73,482.00



## WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

In return for the payment of the premium and subject to all terms of this policy, we agree with you as follows:

### GENERAL SECTION

#### A. The Policy

This policy includes at its effective date the Information Page and all endorsements and schedules listed there. It is a contract of insurance between you (the employer named in Item 1 of the Information Page) and us (the insurer named on the Information Page). The only agreements relating to this insurance are stated in this policy. The terms of this policy may not be changed or waived except by endorsement issued by us to be part of this policy.

#### B. Who is Insured

You are insured if you are an employer named in Item 1 of the Information Page. If that employer is a partnership, and if you are one of its partners, you are insured, but only in your capacity as an employer of the partnership's employees.

#### C. Workers Compensation Law

Workers Compensation Law means the workers or workmen's compensation law and occupational disease law of each state or territory named in Item 3.A. of the Information Page. It includes any amendments to that law which are in effect during the policy period. It does not include any federal workers or workmen's compensation law, any federal occupational disease law or the provisions of any law that provide nonoccupational disability benefits.

#### D. State

State means any state of the United States of America, and the District of Columbia.

#### E. Locations

This policy covers all of your workplaces listed in Items 1 or 4 of the Information Page; and it covers all other workplaces in Item 3.A. states unless you have other insurance or are self-insured for such workplaces.

### PART ONE WORKERS COMPENSATION INSURANCE

#### A. How This Insurance Applies

This workers compensation insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. Bodily injury by accident must occur during the policy period.
2. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.

#### B. We Will Pay

We will pay promptly when due the benefits required of you by the workers compensation law.

#### C. We Will Defend

We have the right and duty to defend at our expense any claim, proceeding or suit against you for benefits payable by this insurance. We have the right to investigate and settle these claims, proceedings or suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance.

#### D. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding or suit we defend:

1. reasonable expenses incurred at our request, but not loss of earnings;
2. premiums for bonds to release attachments and for appeal bonds in bond amounts up to the amount payable under this insurance;
3. litigation costs taxed against you;
4. interest on a judgment as required by law until we offer the amount due under this insurance; and
5. expenses we incur.

#### E. Other Insurance

We will not pay more than our share of benefits and costs covered by this insurance and other

(Ed. 1-15)

insurance or self-insurance. Subject to any limits of liability that may apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance will be equal until the loss is paid.

#### F. Payments You Must Make

You are responsible for any payments in excess of the benefits regularly provided by the workers compensation law including those required because:

1. of your serious and willful misconduct;
2. you knowingly employ an employee in violation of law;
3. you fail to comply with a health or safety law or regulation; or
4. you discharge, coerce or otherwise discriminate against any employee in violation of the workers compensation law.

If we make any payments in excess of the benefits regularly provided by the workers compensation law on your behalf, you will reimburse us promptly.

#### G. Recovery From Others

We have your rights, and the rights of persons entitled to the benefits of this insurance, to recover our payments from anyone liable for the injury. You will do everything necessary to protect those rights for us and to help us enforce them.

#### H. Statutory Provisions

These statements apply where they are required by law.

1. As between an injured worker and us, we have notice of the injury when you have notice.
2. Your default or the bankruptcy or insolvency of you or your estate will not relieve us of our duties under this insurance after an injury occurs.
3. We are directly and primarily liable to any person entitled to the benefits payable by this insurance. Those persons may enforce our duties; so may an agency authorized by law. Enforcement may be against us or against you and us.
4. Jurisdiction over you is jurisdiction over us for purposes of the workers compensation law. We are bound by decisions against you under that law, subject to the provisions of this policy that are not in conflict with that law.
5. This insurance conforms to the parts of the

workers compensation law that apply to:

- a. benefits payable by this insurance;
- b. special taxes, payments into security or other special funds, and assessments payable by us under that law.

6. Terms of this insurance that conflict with the workers compensation law are changed by this statement to conform to that law.

Nothing in these paragraphs relieves you of your duties under this policy.

## PART TWO EMPLOYERS LIABILITY INSURANCE

### A. How This Insurance Applies

This employers liability insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. The bodily injury must arise out of and in the course of the injured employee's employment by you.
2. The employment must be necessary or incidental to your work in a state or territory listed in Item 3.A. of the Information Page.
3. Bodily injury by accident must occur during the policy period.
4. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.
5. If you are sued, the original suit and any related legal actions for damages for bodily injury by accident or by disease must be brought in the United States of America, its territories or possessions, or Canada.

### B. We Will Pay

We will pay all sums that you legally must pay as damages because of bodily injury to your employees, provided the bodily injury is covered by this Employers Liability Insurance.

The damages we will pay, where recovery is permitted by law, include damages:

1. For which you are liable to a third party by reason of a claim or suit against you by that third party to recover the damages claimed against

such third party as a result of injury to your employee;

2. For care and loss of services; and
3. For consequential bodily injury to a spouse, child, parent, brother or sister of the injured employee; provided that these damages are the direct consequence of bodily injury that arises out of and in the course of the injured employee's employment by you; and
4. Because of bodily injury to your employee that arises out of and in the course of employment, claimed against you in a capacity other than as employer.

### C. Exclusions

This insurance does not cover:

1. Liability assumed under a contract. This exclusion does not apply to a warranty that your work will be done in a workmanlike manner;
2. Punitive or exemplary damages because of bodily injury to an employee employed in violation of law;
3. Bodily injury to an employee while employed in violation of law with your actual knowledge or the actual knowledge of any of your executive officers;
4. Any obligation imposed by a workers compensation, occupational disease, unemployment compensation, or disability benefits law, or any similar law;
5. Bodily injury intentionally caused or aggravated by you;
6. Bodily injury occurring outside the United States of America, its territories or possessions, and Canada. This exclusion does not apply to bodily injury to a citizen or resident of the United States of America or Canada who is temporarily outside these countries;
7. Damages arising out of coercion, criticism, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination against or termination of any employee, or any personnel practices, policies, acts or omissions;
8. Bodily injury to any person in work subject to the Longshore and Harbor Workers' Compensation Act (33 U.S.C. Sections 901 et seq.), the Nonappropriated Fund Instrumentalities Act (5 U.S.C. Sections 8171 et seq.), the Outer Continental Shelf Lands Act (43 U.S.C. Sections 1331 et seq.), the Defense Base Act (42 U.S.C. Sections 1651-1654), the Federal Mine Safety and Health Act (30 U.S.C. Sections 801 et seq. and 901-944), any other federal workers or workmen's compensation law or other federal occupational disease law, or any amendments to these laws;
9. Bodily injury to any person in work subject to the Federal Employers' Liability Act (45 U.S.C. Sections 51 et seq.), any other federal laws obligating an employer to pay damages to an employee due to bodily injury arising out of or in the course of employment, or any amendments to those laws;
10. Bodily injury to a master or member of the crew of any vessel, and does not cover punitive damages related to your duty or obligation to provide transportation, wages, maintenance, and cure under any applicable maritime law;
11. Fines or penalties imposed for violation of federal or state law; and
12. Damages payable under the Migrant and Seasonal Agricultural Worker Protection Act (29 U.S.C. Sections 1801 et seq.) and under any other federal law awarding damages for violation of those laws or regulations issued thereunder, and any amendments to those laws.

### D. We Will Defend

We have the right and duty to defend, at our expense, any claim, proceeding or suit against you for damages payable by this insurance. We have the right to investigate and settle these claims, proceedings and suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance. We have no duty to defend or continue defending after we have paid our applicable limit of liability under this insurance.

### E. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding, or suit we defend:

1. Reasonable expenses incurred at our request, but not loss of earnings;
2. Premiums for bonds to release attachments and for appeal bonds in bond amounts up to the limit of our liability under this insurance;
3. Litigation costs taxed against you;
4. Interest on a judgment as required by law until we offer the amount due under this insurance; and
5. Expenses we incur.

(Ed. 1-15)

**F. Other Insurance**

We will not pay more than our share of damages and costs covered by this insurance and other insurance or self-insurance. Subject to any limits of liability that apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance and self-insurance will be equal until the loss is paid.

**G. Limits of Liability**

Our liability to pay for damages is limited. Our limits of liability are shown in Item 3.B. of the Information Page. They apply as explained below.

1. **Bodily Injury by Accident.** The limit shown for "bodily injury by accident—each accident" is the most we will pay for all damages covered by this insurance because of bodily injury to one or more employees in any one accident.

A disease is not bodily injury by accident unless it results directly from bodily injury by accident.

2. **Bodily Injury by Disease.** The limit shown for "bodily injury by disease—policy limit" is the most we will pay for all damages covered by this insurance and arising out of bodily injury by disease, regardless of the number of employees who sustain bodily injury by disease. The limit shown for "bodily injury by disease—each employee" is the most we will pay for all damages because of bodily injury by disease to any one employee.

Bodily injury by disease does not include disease that results directly from a bodily injury by accident.

3. We will not pay any claims for damages after we have paid the applicable limit of our liability under this insurance.

**H. Recovery From Others**

We have your rights to recover our payment from anyone liable for an injury covered by this insurance. You will do everything necessary to protect those rights for us and to help us enforce them.

**I. Actions Against Us**

There will be no right of action against us under this insurance unless:

1. You have complied with all the terms of this policy; and

2. The amount you owe has been determined with our consent or by actual trial and final judgment.

This insurance does not give anyone the right to add us as a defendant in an action against you to determine your liability. The bankruptcy or insolvency of you or your estate will not relieve us of our obligations under this Part.

**PART THREE****OTHER STATES INSURANCE****A. How This Insurance Applies**

1. This other states insurance applies only if one or more states are shown in Item 3.C. of the Information Page.
2. If you begin work in any one of those states after the effective date of this policy and are not insured or are not self-insured for such work, all provisions of the policy will apply as though that state were listed in Item 3.A. of the Information Page.
3. We will reimburse you for the benefits required by the workers compensation law of that state if we are not permitted to pay the benefits directly to persons entitled to them.
4. If you have work on the effective date of this policy in any state not listed in Item 3.A. of the Information Page, coverage will not be afforded for that state unless we are notified within thirty days.

**B. Notice**

Tell us at once if you begin work in any state listed in Item 3.C. of the Information Page.

**PART FOUR****YOUR DUTIES IF INJURY OCCURS**

Tell us at once if injury occurs that may be covered by this policy. Your other duties are listed here.

1. Provide for immediate medical and other services required by the workers compensation law.
2. Give us or our agent the names and addresses of the injured persons and of witnesses, and other information we may need.
3. Promptly give us all notices, demands and legal

papers related to the injury, claim, proceeding or suit.

4. Cooperate with us and assist us, as we may request, in the investigation, settlement or defense of any claim, proceeding or suit.
5. Do nothing after an injury occurs that would interfere with our right to recover from others.
6. Do not voluntarily make payments, assume obligations or incur expenses, except at your own cost.

## PART FIVE PREMIUM

### A. Our Manuals

All premium for this policy will be determined by our manuals of rules, rates, rating plans and classifications. We may change our manuals and apply the changes to this policy if authorized by law or a governmental agency regulating this insurance.

### B. Classifications

Item 4 of the Information Page shows the rate and premium basis for certain business or work classifications. These classifications were assigned based on an estimate of the exposures you would have during the policy period. If your actual exposures are not properly described by those classifications, we will assign proper classifications, rates and premium basis by endorsement to this policy.

### C. Remuneration

Premium for each work classification is determined by multiplying a rate times a premium basis. Remuneration is the most common premium basis. This premium basis includes payroll and all other remuneration paid or payable during the policy period for the services of:

1. all your officers and employees engaged in work covered by this policy; and
2. all other persons engaged in work that could make us liable under Part One (Workers Compensation Insurance) of this policy. If you do not have payroll records for these persons, the contract price for their services and materials may be used as the premium basis. This paragraph 2 will not apply if you give us proof that the employers of these persons lawfully secured their workers compensation obligations.

### D. Premium Payments

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid.

### E. Final Premium

The premium shown on the Information Page, schedules, and endorsements is an estimate. The final premium will be determined after this policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by this policy. If the final premium is more than the premium you paid to us, you must pay us the balance. If it is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy.

If this policy is canceled, final premium will be determined in the following way unless our manuals provide otherwise:

1. If we cancel, final premium will be calculated pro rata based on the time this policy was in force. Final premium will not be less than the pro rata share of the minimum premium.
2. If you cancel, final premium will be more than pro rata; it will be based on the time this policy was in force, and increased by our short-rate cancellation table and procedure. Final premium will not be less than the minimum premium.

### F. Records

You will keep records of information needed to compute premium. You will provide us with copies of those records when we ask for them.

### G. Audit

You will let us examine and audit all your records that relate to this policy. These records include ledgers, journals, registers, vouchers, contracts, tax reports, payroll and disbursement records, and programs for storing and retrieving data. We may conduct the audits during regular business hours during the policy period and within three years after the policy period ends. Information developed by audit will be used to determine final premium. Insurance rate service organizations have the same rights we have under this provision.

**PART SIX  
CONDITIONS**

**A. Inspection**

We have the right, but are not obliged to inspect your workplaces at any time. Our inspections are not safety inspections. They relate only to the insurability of the workplaces and the premiums to be charged. We may give you reports on the conditions we find. We may also recommend changes. While they may help reduce losses, we do not undertake to perform the duty of any person to provide for the health or safety of your employees or the public. We do not warrant that your workplaces are safe or healthful or that they comply with laws, regulations, codes or standards. Insurance rate service organizations have the same rights we have under this provision.

**B. Long Term Policy**

If the policy period is longer than one year and sixteen days, all provisions of this policy will apply as though a new policy were issued on each annual anniversary that this policy is in force.

**C. Transfer of Your Rights and Duties**

Your rights or duties under this policy may not be transferred without our written consent.

If you die and we receive notice within thirty days after your death, we will cover your legal representative as insured.

**D. Cancellation**

1. You may cancel this policy. You must mail or deliver advance written notice to us stating when the cancellation is to take effect.
2. We may cancel this policy. We must mail or deliver to you not less than ten days advance written notice stating when the cancellation is to take effect. Mailing that notice to you at your mailing address shown in Item 1 of the Information Page will be sufficient to prove notice.
3. The policy period will end on the day and hour stated in the cancellation notice.
4. Any of these provisions that conflict with a law that controls the cancellation of the insurance in this policy is changed by this statement to comply with the law.

**E. Sole Representative**

The insured first named in Item 1 of the Information Page will act on behalf of all insureds to change this policy, receive return premium, and give or receive notice of cancellation.

**PARTNERS, OFFICERS AND OTHERS EXCLUSION ENDORSEMENT**

The policy does not cover bodily injury to any person described in the Schedule.

The premium basis for the policy does not include the remuneration of such persons.

You will reimburse us for any payment we must make because of bodily injury to such persons.

Partners	Officers	Schedule Others
		Paula Gagne

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	
Insured	Regency Home Health, LLC		Premium \$	\$73,482	
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_

**PREMIUM DISCOUNT ENDORSEMENT**

The premium for this policy and the policies, if any, listed in Item 3 of the Schedule may be eligible for a discount. This endorsement shows your estimated discount in Items 1 or 2 of the Schedule. The final calculation of premium discount will be determined by our manuals and your premium basis as determined by audit. Premium subject to retrospective rating is not subject to premium discount.

**Schedule**

1. State	Estimated Eligible Premium			
	First	Next	Next	Balance
	\$5,000	\$95,000	\$400,000	
New Hampshire	0%	10.9%	12.6%	14.4%

2. Average Percentage Discount: 10.2%

3. Other policies:

4. If there are no entries in Items 1, 2 and 3 of the Schedule, see the Premium Discount Endorsement attached to your policy number:

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	0
Insured	Regency Home Health, LLC			Premium \$	73,482
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_



**90-DAY REPORTING REQUIREMENT—NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT**

You must report any change in ownership to us in writing within 90 days of the date of the change. Change in ownership includes sales, purchases, other transfers, mergers, consolidations, dissolutions, formations of a new entity, and other changes provided for in the applicable experience rating plan. Experience rating is mandatory for all eligible insureds. The experience rating modification factor, if any, applicable to this policy, may change if there is a change in your ownership or in that of one or more of the entities eligible to be combined with you for experience rating purposes.

Failure to report any change in ownership, regardless of whether the change is reported within 90 days of such change, may result in revision of the experience rating modification factor used to determine your premium.

This reporting requirement applies regardless of whether an experience rating modification is currently applicable to this policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	0
Insured	Regency Home Health, LLC			Premium \$	73,482
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_

**PREMIUM DUE DATE ENDORSEMENT**

This endorsement is used to amend:

Section D. of Part Five of the policy is replaced by this provision.

**PART FIVE  
PREMIUM**

D. **Premium** is amended to read:

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid. **The due date for audit and retrospective premiums is the date of the billing.**

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	
Insured	Regency Home Health, LLC			Premium	\$73,482

Insurance Company    Technology Insurance  
Company, Inc.

Countersigned by \_\_\_\_\_

**CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM) PREMIUM ENDORSEMENT**

This endorsement is notification that your insurance carrier is charging premium to cover the losses that may occur in the event of a Catastrophe (other than Certified Acts of Terrorism) as that term is defined below. Your policy provides coverage for workers compensation losses caused by a Catastrophe (other than Certified Acts of Terrorism). This premium charge does not provide funding for Certified Acts of Terrorism contemplated under the Terrorism Risk Insurance Program Reauthorization Act Disclosure Endorsement (WC 00 04 22 B), attached to this policy.

For purposes of this endorsement, the following definitions apply:

- Catastrophe (other than Certified Acts of Terrorism): Any single event, resulting from an Earthquake, Noncertified Act of Terrorism, or Catastrophic Industrial Accident, which results in aggregate workers compensation losses in excess of \$50 million.
- Earthquake: The shaking and vibration at the surface of the earth resulting from underground movement along a fault plane or from volcanic activity.
- Noncertified Act of Terrorism: An event that is not certified as an Act of Terrorism by the Secretary of Treasury pursuant to the Terrorism Risk Insurance Act of 2002 (as amended) but that meets all of the following criteria:
  - a. It is an act that is violent or dangerous to human life, property, or infrastructure;
  - b. The act results in damage within the United States, or outside of the United States in the case of the premises of United States missions or air carriers or vessels as those terms are defined in the Terrorism Risk Insurance Act of 2002 (as amended); and
  - c. It is an act that has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.
- Catastrophic Industrial Accident: A chemical release, large explosion, or small blast that is localized in nature and affects workers in a small perimeter the size of a building.

The premium charge for the coverage your policy provides for workers compensation losses caused by a Catastrophe (other than Certified Acts of Terrorism) is shown in Item 4 of the Information Page or in the Schedule below.

State	Schedule Rate	Premium
NH	0.01	\$275.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated. (The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	0
Insured	Regency Home Health, LLC			Premium \$	73,482
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_

**TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT**

This endorsement addresses the requirements of the Terrorism Risk Insurance Act of 2002 as amended and extended by the Terrorism Risk Insurance Program Reauthorization Act of 2015. It serves to notify you of certain limitations under the Act, and that your insurance carrier is charging premium for losses that may occur in the event of an Act of Terrorism.

Your policy provides coverage for workers compensation losses caused by Acts of Terrorism, including workers compensation benefit obligations dictated by state law. Coverage for such losses is still subject to all terms, definitions, exclusions, and conditions in your policy, and any applicable federal and/or state laws, rules, or regulations.

**Definitions**

The definitions provided in this endorsement are based on and have the same meaning as the definitions in the Act. If words or phrases not defined in this endorsement are defined in the Act, the definitions in the Act will apply.

"Act" means the Terrorism Risk Insurance Act of 2002, which took effect on November 26, 2002, and any amendments thereto, including any amendments resulting from the Terrorism Risk Insurance Program Reauthorization Act of 2015.

"Act of Terrorism" means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security, and the Attorney General of the United States as meeting all of the following requirements:

- a. The act is an act of terrorism.
- b. The act is violent or dangerous to human life, property or infrastructure.
- c. The act resulted in damage within the United States, or outside of the United States in the case of the premises of United States missions or certain air carriers or vessels.
- d. The act has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

"Insured Loss" means any loss resulting from an act of terrorism (and, except for Pennsylvania, including an act of war, in the case of workers compensation) that is covered by primary or excess property and casualty insurance issued by an insurer if the loss occurs in the United States or at the premises of United States missions or to certain air carriers or vessels.

"Insurer Deductible" means, for the period beginning on January 1, 2015, and ending on December 31, 2020, an amount equal to 20% of our direct earned premiums, during the immediately preceding calendar year.

**Limitation of Liability**

The Act limits our liability to you under this policy. If aggregate Insured Losses exceed \$100,000,000,000 in a calendar year and if we have met our Insurer Deductible, we are not liable for the payment of any portion of the amount of Insured Losses that exceeds \$100,000,000,000; and for aggregate Insured Losses up to \$100,000,000,000, we will pay only a pro rata share of such Insured Losses as determined by the Secretary of the Treasury.

**Policyholder Disclosure Notice**

1. Insured Losses would be partially reimbursed by the United States Government. If the aggregate industry Insured Losses exceed:
  - a. \$100,000,000, with respect to such Insured Losses occurring in calendar year 2015, the United States Government would pay 85% of our Insured Losses that exceed our Insurer Deductible.
  - b. \$120,000,000, with respect to such Insured Losses occurring in calendar year 2016, the United States Government would pay 84% of our Insured Losses that exceed our Insurer Deductible.
  - c. \$140,000,000, with respect to such Insured Losses occurring in calendar year 2017, the United States Government would pay 83% of our Insured Losses that exceed our Insurer Deductible.
  - d. \$160,000,000, with respect to such Insured Losses occurring in calendar year 2018, the United States Government would pay 82% of our Insured Losses that exceed our Insurer Deductible.
  - e. \$180,000,000, with respect to such Insured Losses occurring in calendar year 2019, the United States Government would pay 81% of our Insured Losses that exceed our Insurer Deductible.
  - f. \$200,000,000, with respect to such Insured Losses occurring in calendar year 2020, the United States Government would pay 80% of our Insured Losses that exceed our Insurer Deductible.

(Ed. 1-15)

- 2. Notwithstanding item 1 above, the United States Government will not make any payment under the Act for any portion of Insured Losses that exceed \$100,000,000,000.
- 3. The premium charge for the coverage your policy provides for Insured Losses is included in the amount shown in Item 4 of the Information Page or in the Schedule below.

State	Schedule Rate	Premium
NH	0.006	\$165.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
 (The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	0
Insured	Regency Home Health, LLC			Premium \$	73,482
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_

**AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT**

Part Five—Premium, Section G. (Audit) of the Workers Compensation and Employers Liability Insurance Policy is revised by adding the following:

If you do not allow us to examine and audit all of your records that relate to this policy, and/or do not provide audit information as requested, we may apply an Audit Noncompliance Charge. The method for determining the Audit Noncompliance Charge by state, where applicable, is shown in the Schedule below.

If you allow us to examine and audit all of your records after we have applied an Audit Noncompliance Charge, we will revise your premium in accordance with our manuals and Part 5—Premium, E. (Final Premium) of this policy.

Failure to cooperate with this policy provision may result in the cancellation of your insurance coverage, as specified under the policy.

**Note:**

For coverage under state-approved workers compensation assigned risk plans, failure to cooperate with this policy provision may affect your eligibility for coverage.

States(s)	Schedule	
	Estimated Annual Premium Amount	Maximum Audit Noncompliance Charge Multiplier
NH	\$72,857	2X

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	0
Insured	Regency Home Health, LLC			Premium \$	73,482
Insurance Company	Technology Insurance Company, Inc.				

Countersigned by \_\_\_\_\_

**EXPERIENCE RATING MODIFICATION FACTOR REVISION ENDORSEMENT**

This endorsement is added to Part Five—Premium of the policy.

The premium for the policy is adjusted by an experience rating modification factor. The factor shown on the Information Page may be revised and applied to the policy in accordance with our manuals and endorsements. We will issue an endorsement to show the revised factor, if different from the factor shown, when it is calculated.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No.	TWC3804858	Endorsement No.	
Insured	Regency Home Health, LL			Premium	\$73,482
Insurance Company	Technology Insurance Company, Inc.				
		Countersigned by	_____		

**NEW HAMPSHIRE SOLE REPRESENTATIVE ENDORSEMENT**

This endorsement applies only to the insurance provided by the policy because New Hampshire is shown in Item 3.A. of the Information Page.

Condition E, "Sole Representative," of the policy is replaced by the following:

"The insured first named in Item 1 of the Information Page will act on behalf of all insureds to change this policy, receive return premium or to give us notice of cancelation. If we cancel this policy, we will give each named insured notice of cancelation."

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	7/1/2019	Policy No. TWC3804858	Endorsement No.
Insured	Regency Home Health, LLC		Premium \$73,482
Insurance Company	Technology Insurance Company, Inc.		
		Countersigned by _____	



**NEW HAMPSHIRE AMENDATORY ENDORSEMENT**

This endorsement applies only to the New Hampshire coverage provided by the policy because New Hampshire is shown in Item 3.A. of the Information Page.

For New Hampshire coverage, the Cancellation condition of the policy is amended and replaced by:

1. You may cancel this policy. You must mail or deliver advance written notice to us.
2. We may cancel this policy. We will file a written termination notice with the Commissioner of the Department of Labor and will send a copy to you.
3. In case of nonpayment of premium, the cancellation will take effect 30 days after the termination notice is filed.
4. In case of cancellation for reasons other than nonpayment of premium, cancellation will take effect 45 days after the notice of termination is filed.
5. If you have obtained coverage from another insurance carrier or have qualified as a self-insurer, cancellation is effective on the date you obtained the coverage or qualified as a self-insurer.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective 7/1/2019	Policy No. TWC3804858	Endorsement No.
Insured Regency Home Health, LLC		Premium: \$73,482
Insurance Company Technology Insurance Company, Inc.		

Countersigned by \_\_\_\_\_

# Technology Insurance Company, Inc.

## IMPORTANT NOTICE SMALL DEDUCTIBLE ELECTION FORM

POLICY NUMBER  
TWC3804858

POLICY PERIOD  
FROM: 7/1/2019 TO: 7/1/2020

INSURED  
Regency Home Health, LLC

New Hampshire law permits an employer to purchase workers' compensation insurance with a deductible. The deductible is applicable to medical and indemnity benefits and applies either on a per claim or on a per accident or disease basis. The deductibles available are as follows:

DEDUCTIBLE AMT EACH CLAIM	DEDUCTIBLE AMT EACH ACCIDENT OR DISEASE
<input type="checkbox"/> \$500	<input type="checkbox"/> \$500
<input type="checkbox"/> \$1,000	<input type="checkbox"/> \$1,000
<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,500
<input type="checkbox"/> \$2,000	<input type="checkbox"/> \$2,000
<input type="checkbox"/> \$2,500	<input type="checkbox"/> \$2,500
<input type="checkbox"/> \$5,000	<input type="checkbox"/> \$5,000

You are not required to select a deductible. However, if you choose to exercise this option, you may choose only one deductible amount. It is to be understood that we will pay the deductible amount for you and that you must reimburse us for any deductible amounts paid. Non-reimbursement of the deductible(s) will result in cancellation of your policy.

Please check the option you have elected and return this form to us as soon as possible.

- No, I do not want the deductible described in this Notice.
- Yes, I want the deductible checked above to apply to medical and indemnity benefits under the New Hampshire Workers' Compensation Law. I understand that the Company shall pay the deductible amount and be reimbursed by the employer shown above.

If you fail to respond promptly to the Company, it will be construed to mean you have not elected the small deductible option.

If you have any questions, please contact your agent or broker.

INSURED'S SIGNATURE AND TITLE

DATE

Policyholder Notice

NH-SDEF 01 (11/03)



**STATE OF NEW HAMPSHIRE**  
**Department of Labor**  
P.O. Box 2080  
Concord, NH 03302-2080  
(603) 271-3175

**EXCLUSION OF EXECUTIVE OFFICERS OR MEMBERS**  
**INCLUSION OF SOLE PROPRIETORS OR PARTNERS**

**Instructions:**

**Exclusions:** Any executive officers or members in excess of **THREE** are considered employees and cannot be excluded. A new form must be filed any time there is a change in the three or less executive officers or members that are being excluded. Each time the form is completed **ALL** excluded officers or members must be listed. A new 6WCex voids any previously filed 6WCex form. A copy of this form shall be sent to each executive officer or members listed below by **Certified Mail**.  
**Inclusions:** Any changes to elective coverage may be listed in Section 4.

<b>1.</b> Date: <u>6/1/2019</u>	Effective date: <u>7/1/2019</u>	
<b>CARRIER INFORMATION:</b>		
<u>427A</u>	Technology Insurance Company, Inc., 800 Superior Avenue East, 21st Floor, Cleveland, OH <u>44114</u>	
Carrier No.	Carrier Name and Address	
<b>AGENT INFORMATION:</b>		
<u>USI Insurance Services, LLC</u>	<u>(855) 874-0123</u>	
Agent Name and Phone Number		
<b>EMPLOYER INFORMATION:</b>		
<u>562331796</u>	Regency Home Health, LLC, 8025 So. Willow St #206, Manchester NH <u>03103</u>	
Employer Federal ID No.	Employer Name and Address	
<b>2. EXCLUDED OFFICERS OR MEMBERS:</b>		
<b>(Specific title must be provided. If a corporation, title such as President, Vice President, Treasurer or Secretary. If Limited Liability Co., Member or Manager)</b>		
<u>Refused 9/22/1960</u>	Paula Gagne, 8025 So. Willow St #206, Manchester NH <u>03103</u>	<u>Member</u>
Social Security Number/DOB	Name and Address	Specific Title
<u>  -  </u>	<u>  -  </u>	<u>  -  </u>
Social Security Number/DOB	Name and Address	Specific Title
<u>  -  </u>	<u>  -  </u>	<u>  -  </u>
Social Security Number/DOB	Name and Address	Specific Title
<b>3.</b> <input type="checkbox"/> All officers or members no longer excluded.		
<b>4.</b> This section is for elective coverage <b>ONLY</b> per RSA 281-A:2 VI (a)		
<u>  -  </u>	<u>  -  </u>	<u>  -  </u>
Social Security Number	Date of Birth	Name
<u>  -  </u>	<u>  -  </u>	<u>  -  </u>
Social Security Number	Date of Birth	Name
<u>  -  </u>	<u>  -  </u>	<u>  -  </u>
Social Security Number	Date of Birth	Name

## **INTRODUCTION**

### **Our Vision**

Powered by patient care;

Guided by compassion and commitment;

Transformed by hope.

### **Our Mission**

We help our clients achieve their health care goals in the privacy of their home. We make a difference in their lives, the lives of their loved ones, and within the community.

### **Our Values**

#### **Do the Right Thing**

We are committed to providing the highest levels of health care on each occasion we visit your home. We believe that through integrity, compassion and the highest level of health care skills, we can help you meet your health care goals while remaining independent in your home.

#### **Respect for All**

We recognize that our success depends upon our talent, skills, expertise and ability to function as an integrated health care team. Mutual respect and individual consideration are the essential elements of our approach to personal and corporate success.

#### **Perform with Excellence**

We acknowledge the importance of our mission as well as the trust and faith our patients place in us. With this foremost in our thoughts, we strive to excel in every aspect of the care we provide, and treat every client as a beloved family member.

### **About the Guide**

If you feel the need for further orientation, have any unanswered questions or require more specific information, then please do not hesitate to let us know. This is a guide; for more comprehensive explanations, definitions or interpretations, please refer to the Home Healthcare Policies & Procedures Manual or speak with your Supervisor.

As this is only a guide, we reserve the right to modify, supplement or delete any information, policies, procedures and/or benefits in this guide when we determine, in our discretion, that it is advisable or desirable to do so, with or without notice, as business, employment legislation, and economic conditions dictate.

REGENCY HOME HEALTH, LLC

FINANCIAL REPORT  
(Compiled)

For the Year Ended December 31, 2019

# ROWLEY & ASSOCIATES P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 NORTH STATE STREET  
CONCORD, NEW HAMPSHIRE 03301

TELEPHONE (603) 228-5400

FAX # (603) 226-3532

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE  
COMPANIES PRACTICE SECTION

## ACCOUNTANTS' COMPILATION REPORT

Regency Home Health, LLC  
8025 S Willow St Ste 206  
Manchester, NH 03103

Paula Gagne,

The owner is responsible for the accompanying financial statements of Regency Home Health, LLC (a proprietorship), which comprise the balance sheet as of December 31, 2019, and the related profit & loss for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the owner. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The owner has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Rowley & Associates, PC*

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Rowley & Associates, P.C.  
Concord, New Hampshire  
May 5, 2020

**Regency Home Health LLC**  
**Balance Sheet**  
As of December 31, 2019

	<b>Dec 31, 19</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Checking	298,459.84
12000 · Checking- Payroll	2,115.03
<b>Total Checking/Savings</b>	300,574.87
<b>Accounts Receivable</b>	
20000 · Accounts Receivable	44,828.03
<b>Total Accounts Receivable</b>	44,828.03
<b>Total Current Assets</b>	345,402.90
<b>Fixed Assets</b>	
21000 · Machinery & Equipment	16,122.75
22000 · Software	14,000.00
24000 · Accumulated Depreciation	-30,122.75
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	345,402.90
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	24,916.27
<b>Total Accounts Payable</b>	24,916.27
<b>Credit Cards</b>	
20003 · CapitalOne	8,151.27
<b>Total Credit Cards</b>	8,151.27
<b>Total Current Liabilities</b>	33,067.54
<b>Total Liabilities</b>	33,067.54
<b>Equity</b>	
30000 · Opening Balance Equity	154,300.99
31000 · Owner Draw	-3,477,017.10
32000 · Retained Earnings	3,139,539.40
Net Income	495,512.07
<b>Total Equity</b>	312,335.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>	345,402.90



**Regency Home Health LLC**  
**Profit & Loss**  
 January through December 2019

Jan - Dec 19

Ordinary Income/Expense	
Income	
4200 · Income	4,438,919.98
Total Income	<u>4,438,919.98</u>
Gross Profit	4,438,919.98
Expense	
void	0.00
5010 · Advertising	179.38
5020 · Auto	12,466.22
5030 · Bank Charges	70.00
5040 · Charitable Contributions	150.00
5070 · Continuing Education	1,771.90
5100 · Dues & Subscriptions	9,561.00
5120 · Insurance	
5121 · Dental	7,421.84
5122 · Liability	96,630.93
5124 · Medical	68,424.33
5125 · Workers Comp	4,911.92
Total 5120 · Insurance	<u>177,389.02</u>
5126 · Interest	1.81
5140 · Legal & Professional Fees	
5141 · Accounting	3,756.04
5142 · Billing	2,308.56
5143 · Legal	3,291.00
5144 · Medical Director	1,800.00
5175 · Medical	24,962.64
Total 5140 · Legal & Professional Fees	<u>36,118.24</u>
5150 · License Expense	250.00
5160 · Meals and Entertainment	4,103.36
5170 · Medical Supplies	18,996.58
5180 · Miscellaneous	0.00
5200 · Office Expenses	13,025.44
5201 · Security System	474.00
5215 · Outside services	14,449.00
5220 · Payroll Expenses	
5230 · Payroll Taxes	273,364.00
5390 · Wages	3,159,444.60
5220 · Payroll Expenses - Other	8,238.78
Total 5220 · Payroll Expenses	<u>3,441,047.38</u>
5240 · Phone	9,545.25
5250 · Postage	3,736.77
5270 · Rent or Lease	76,188.19
5280 · Repair & Maintenance	420.00
5285 · Retirement Expense	28,324.57
5290 · Seminar and Continuing Educatio	728.00
5300 · Shredding & Data Retention	1,038.60
5305 · Software Subscription	36,878.39
5320 · Surveys	1,375.00
5340 · Taxes & Licenses	32,887.34
5350 · Travel	1,623.49

**Regency Home Health LLC**  
**Profit & Loss**  
January through December 2019

	<u>Jan - Dec 19</u>
5360 · Travel Meals	21.97
5380 · Utilities	
5381 · Electric	5,971.31
5382 · Heat	1,658.36
<b>Total 5380 · Utilities</b>	<u>7,629.67</u>
5391 · Website	5,100.27
5400 · Depreciation	7,857.07
<b>Total Expense</b>	<u>3,943,407.91</u>
Net Ordinary Income	495,512.07
Net Income	<u>495,512.07</u>

Regency Home Health LLC  
Cash Flows  
Year Ended December 31, 2019

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Income	495,512.07
Adjustment to Reconcile net income to net cash	
Depreciation	7,857.07
(Increase) Decrease in operating assets, net	
Accounts Receivable	(44,828.03)
Increase (Decrease) in operating liabilities, net	
Accounts payable	24,916.27
Capitol One	<u>3,651.70</u>
Net Cash Provided by Operating Activities	<u>487,109.08</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of equipment	<u>(7,857.07)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Owner draws	<u>(438,150.00)</u>
Net Increase in cash	41,102.01
Cash at Beginning of Year	<u>259,472.86</u>
Cash at End of Year	<u><u>300,574.87</u></u>

## **Welcome to Regency Home Health, LLC**

We want to extend our appreciation to you for your interest in becoming part of our healthcare team. We have assembled this orientation booklet to assist you in answering some of your questions about our policies and procedures. If you have a question that is not addressed in this booklet, then please feel free to ask of one of our department managers.

### **Our Code: Do What's Right**

This is our code and our guide; do what is right regardless of the circumstances. The policies and procedures contained in this booklet support and sustain honest and proper actions; please review them and commit to them. They are the foundation of our business and define us as Regency Home Health, LLC employees. Our guidelines are not meant to be all-inclusive; we expect that in those situations that are not covered you will use reason, integrity and compassion as your guides. If you ever have a question regarding an appropriate action or response, then you may call us at any time with a question or concern



Board Of Directors:

Dr. Raphael Farra MD/ Agency Medical Director

Paula Gagne RN BSN/ Administrator

Stephanie Ellsey RN BSN/ Clinical Supervisor

Scott Johnston / Human Resource Manager

Linda Salvo /LPN

Linda Salvo

**SUMMARY OF QUALIFICATIONS:**

- Caring, Compassionate, reliable and dedicated
- Excellent typing skills

**EDUCATION:**

**Salter School of Nursing & Allied Health, Manchester NH**  
Patient Care

Completion in July 2015

- Psychology
- Medical Terminology
- Anatomy & Physiology
- Human Growth & Development
- Healthcare Computer Systems
- Practical Nursing I II III
- Clinical Experiences
- Care Plans
- Patient Safety

**Warde Health Care Center, Windham NH**

Patient Care, Wound Care, Care Plans, Head to Toe Assessments, Prioritizing tasks to be completed, Patient Safety, SBAR

**Ridgewood, Bedford, NH**

Patient Care, Wound Care, Care Plans, Head to Toe Assessments, Prioritizing tasks to be completed, Patient Safety, Medication Administration, Blood Glucose Testing, Injections, Catheter Care, Colostomy Care, Nurses Notes, Report, SBAR

**Veteran's Affair Medical Center, Manchester, NH**

**WORK EXPERIENCE:**

LPN HEALTH CARE RESOURCE CENTER Hudson NH May 9, 2016-Current

Provide dedicated Care to Patients with dignity and Respect

Assessing patients on a daily basis

Medicating Patients on a daily basis

Handling Medication Inventory Safely and Securely

Document Patient Charts on a daily basis

Assist Medical Doctors on Medical Days

Provide safe and efficient care

Solve Time Management Issues

Prioritizing Tasks to be completed

Patient Safety

## KATIE ANN MacLEAN

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### SUMMARY

Dedicated, compassionate and reliable registered nurse with over 10 years experience with transplant, surgical and home care patients. Skilled at providing exceptional care to diverse patient populations and collaborating as part of a team to ensure best outcomes for patients.

### PROFESSIONAL EXPERIENCE

**Lahey Health at Home**  
800 West Cummings Park  
Woburn Ma 01803

**Position Held:** Case Manager/Triage/Hospice RN

**May 2017- Present**

#### Responsibilities:

- Plans, organizes and provides skilled nursing care for patients in their homes
- Educate patients and caregivers on disease process
- Provide wound care and wound assessment's
- Triage all evening calls for both branches of Lahey Health at home, while delegating PRN visits to on the road nurses
- Assisting and providing ongoing education for evening RN's such as wound vac setup, lab draws, medication administration, and foley placement.

**Lahey Hospital and Medical Center-Clinic**  
41 Burlington Mall Road  
Burlington, MA 01803

**Position Held:** Pre Kidney Transplant Coordinator

**July 2016- May 2017**

#### Responsibilities:

- Coordinates medical, surgical, financial, psychosocial, nutrition, and pharmaceutical evaluation and on-going care needs of transplant and living donor patient
- Coordinates pre-operative tests and consults to determine transplant candidacy
- Maintains the program's waiting list, which includes providing regular follow up on patients status while waiting for transplant.
- Documents and maintains patient transplant information in the electronic medical record to ensure regulatory compliance.
- Remains knowledgeable of all listed patients' status to ensure patient safety and facilitate organ placement in collaboration with transplant physicians.



**Lahey Hospital and Medical Center Clinic**    **Position Held:** Staff RN, Transplant 6 Central  
41 Burlington Mall Road  
Burlington, MA 01803

**August 2013-July 2016**

**Responsibilities:**

- Provide care to 4-5 patients on a telemetry, acute care medical-surgical floor with a focus on hepatobiliary patients, including those with end-stage renal and liver disease, pre and post kidney and liver transplants and other surgical procedures involving the pancreas and gallbladder
- Collaborate with member of the medical team including doctors, case management, nutrition and pharmacy to provide the highest quality patient care resulting in excellent patient experience and Satisfaction
- Provide education regarding the transplant process for patients and family members
- Use my knowledge and experience as a resource to precept newly hired employees
- Charge nurse of a 38 bed telemetry unit

**EDUCATION**

**Western Governors University**  
4001 South 700 East  
Salt Lake City, Utah

**Date of expected completion:** December, 2020

**Degree:** Bachelor Degree in Nursing

**Middlesex Community College**  
33 Kearney Square  
Lowell, MA 01852-1987

**Date Degree Conferred:** May, 2013

**Degree:** Associate Degree in Nursing

**LICENSE/CERTIFICATIONS**

- NCLEX – July 2013 – RN #2287447
- CPR – American Heart Association -- Date of Expiration: 2021

**AWARDS**

- Caring and Compassion – May 2013

**Susanne L. Rano**

**Email: [Sue@maw2000.net](mailto:Sue@maw2000.net)**

**OBJECTIVE:**

To maintain my knowledge regarding nursing practices and laws in the state in which I hold a nursing license. Continue to obtain knowledge through in-services and research. I love to have new and exciting challenges. My goal has been to acquire hands on nursing experience and then go into administration.

**CAPABILITIES:**

Honest, trustworthy, dependable and a team player.

I am outgoing and friendly, a team player and a real people person.

**EMPLOYMENT:**

**Feb 2017 to Present**

**Regency Home Health**

**Director of Nursing**

**Berlin, NH**

The director is responsible for the overall direction of home health clinical services. Provides assistance to the professional staff with their plan of care, including assessment, planning, implementation and evaluation of clients and their caregivers as it is needed. The director provides training/education to all staff as required by law. Responsible to perform 90-day and annual evaluations on all staff as indicated. Reviews all clinical records and educates clinicians accordingly. Participates in 24/7 call time as required, including weekends and holidays.

**March 2010 to Sept**

**Personal Touch Home Care**

**Clinical Coordinator Berlin, NH**

Oversees training of new staff, maintains a full case load, goes to meetings and coordinates with local Dr. Offices and hospitals in a 150 mile radius. and coordinates all direct and indirect patient services provided by clinical personnel. Provides help in assessment, planning, implementation and evaluation of patient and family/caregiver care to all clinical personnel as indicated. Responsible to interpret operational indicators to detect census changes and increases or decreases in volume, which impacts staffing levels, revenues or expenses. Hires, evaluates and terminates personnel. Responsible to conduct annual evaluations on clinicians. The clinical coordinator assists with quality improvement of patient records, plans and implements in-service and continuing education programs to meet education and training needs of personnel. Participates in 24/7 call time as required, including weekends and holidays.

**May 20, 1999 to March 2012**

**Androscoggin Valley Hospital**

**RN**

**Berlin, NH**

I worked at Androscoggin Valley Hospital from 1999 to 2012. I would manage a 4 to 11 patient case load, assessments for various patients. Report to MD and nurses. Started as a LNA, then a LPN and then an RN. Would review lab reports, assessment of disease process and responsible as supervisor, scheduling patient assignment and leadership roll.

Bioscrip Infusion Jan 2017 and current

Provide treatment to patient via IV, Port, Pic line, Central line. Assessment and intervention based on patient and family needs. Providing education and skilled assessment with each visit.

: Assessment with individual Plan of Care within scope of practice within the state.

: Education to patine and family on disease process and management, mediations and plan of care with goals.

: Maintain patient records within state and federal gaudelines

#### **EDUCATION:**

**NEW HAMPSHIRE COMMUNITY TECHNICAL COLLEGE, BERLIN, NH**

**Associate Degree in Nursing, 2005**

I currently possess a Registered Nurse License

Recipient of the 2004 Governor's Success Norma MacDougall Award

**pgagne@regencyhomehealth.com**

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**From:** mnorton@regencyhomehealth.com  
**Sent:** Monday, May 04, 2020 5:07 PM  
**To:** Regency Health  
**Subject:** Maureen Norton Resume

Maureen Norton RN.

hmad@comcast.net

#### EDUCATION

River College Nashua NH (1999-2000)  
Associate of Science Degree in Nursing

St Joseph School of Nursing Nashua NH  
Diploma in Nursing Licensed Practical of Nursing with honors (1998-1999)

#### EXPERIENCE

Registered Nurse/Home Health Care

REGENCY HOME CARE, Manchester NH February 2016- present

- \*Case management/ Home health aid supervisions
- \*Medication teaching and Prefilling mediplanner
- \* Monitor and evaluate clients health/assessments
- \* Educating the client on disease processes
- \*Communication with Doctors, physical therapist, other nurses, Occupational Case workers, therapist, office staff and home health aids.
- \* Treatments, collecting lab specimens, dressing changes, sp tubes, foley Caths
- \*Implementation and evaluation of plans of care

Registered Nurse/ Home Health Care

PERSONAL TOUCH HOME CARE, Auburn NH February 2011-February 2016

- \* Case management/ Home health Aide supervisions
- \*Medication teaching and prefill mediplanner
- \*Monitor and evaluate clients health/assessments
- \*Education the client on disease processes
- \*Communication with the health Team ex Doctors, case workers, Physical therapist, other nurses, office staff, and home health aides
- \* Treatments, collecting lab specimens, dressings, sp tubes and Farley caths
- \*Implementation and evaluate of plans of care

Registered Nurse/Floor Nurse

HILLSBOROUGH COUNTY Nursing HOME, Goffstown NH. February 2007-2011

- \*Responsible for 50 patients Part time
- \* worked on different floors Alzheimer's unit, Skilled units, and nursing units
- \*Distributed and monitored medication, monitored health status changes, and

treatments

- \* Implementation and evaluation of plans of care
- \* Supervision of LNA's

REFERENCES

\*\*\*Upon request  
Sent from my iPad

**STEPHANIE ELLSEY**

[selisey@regencyhomehealth.com](mailto:selisey@regencyhomehealth.com)

**Professional Summary:**

Well-trained Assistant Administrator offering vast experience in Home Health care operations, excellent interpersonal communication skills and the organizational savvy to run an agency smoothly.

**Skills:**

- Quality improvement competency
- Certified OASIS-D Quality Specialist
- Independent judgement and decision making
- Knowledge of Medicaid/Medicare statutes and regulations
- Promotes positive behavior
- Riversoft trained

**EXPERIENCE**

**Assistant Administrator, Regency Home Health LLC; Manchester, NH 2017-Current**

**Pediatric/Geriatric RN, Regency Home Health LLC; Manchester, NH - 2014-2017**

Duties include initial evaluation, regularly reevaluate nursing needs, Manage disease process including diabetes, COPD and CHF, initiate the plan of care and necessary revisions, a multi-body system assessment, prepare clinical and progress notes at the standard of Medicare and Medicaid, informs Physician and other personnel changes in patient condition, supervise home health aides and participate in in-services programs.

office duties include, reviewing plan of care, start of care, recertification and discharges on geriatric and pediatric clients. Scheduling nursing staff on the field, intakes etc.

**Field RN, Regency Home Health LLC; Manchester, NH- 2012-2014**

- Assess patients' condition during every visit and chart your observations
- Perform evaluation tasks, including vital signs and medication review
- Administer medication as prescribed by the patient's Physician
- Dress or redress open wounds and assess progress of healing
- Educate patients and their families on proper home health care strategies and procedures
- Coordinate with Occupational Therapists, Physical Therapists, Physicians and anyone else involved in the patient's care plan
- Make recommendations for devices or tools that might improve the patient's quality of life
- Listen to the patient and respond to concerns or request
- Oasis SOC competence

**Staff RN, Lahey Clinic Medical Center, Burlington, MA - 2012-2012**

Performs a systematic patient and family assessment relevant to practice settings. Deliver care that is specific to the age of the patient. Evaluates effectiveness of care and adapts plan based on patient/family response.

**Nursing Associate, Lahey Clinic Medical Center, Burlington, MA 2009-2012**

**EDUCATION**

Southern NH University, Manchester, NH 03103- Bachelor of Science Nursing  
Middlesex Community College, Lowell, MA - Associate of Science, Registered Nurse  
Qualifications:

NCLEX-RN (MA) License Number: RN227739

NCLEX-RN(NH) License Number:065818-21

American Heart Association BCLS certification for Health Care Provider- 2022

Clear Pathway Project

**Paula Gagne RN BSN**  
**pgagne@regencyhomehealth.com**

**Education;**

**1994-1996 Rivier College in Nashua ,N.H. Graduated with Baccalaureate Degree in Nursing**

**1982-1986 New Hampshire Technical College in Manchester, N.H., Graduated with Associate Degree in Nursing**

**2005-2006 Bedford School of Nail Design and Esthetics, in Bedford , N..H. Graduated with Esthetic Certificate**

**Employment;**

**2000-present Regency Nursing Care, LLC; Owner/ CEO/RN**

**Duties; Developing policies and procedures for agency, Human Resource, Case Management, Nursing assessments, managing office and home care staff with daily activities of the business, bookkeeping, payroll and other administrative duties.**

**2001-2006 Regency Senior Care Center; Administrator/ Owner/RN**

**Duties; Developing policies and procedures for daycare center, managing staff, and activities , bookkeeping, payroll and other administrative duties.**

**1997-2000 Holy Cross Health Center; Director Of Nursing/RN**

**Duties; Scheduling Staff for all shifts, managing staff issues and directing patient's care and medical regime according to state and federal regulations, family care planning and consulting with physicians.**

**1996-1997 Mount Carmel Nursing/RN; Charge Nurse**

**Duties; Daily nursing care of 40 patients which included medication administration, skilled nursing care, documentation, consultation with family and physicians.**

**1988-1996 Medical Personnel Pool; RN /Home Care/ Staff Nurse**

**Staff nurse for various facilities, nursing homes, hospitals and correctional facilities as well as home care.**

Elizabeth H. Frazell BA, BSN, RN

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**Qualifications:** RN New Hampshire licensed since 1987

Current CPR certification

Current A.E.D. certification

Non Violent Crisis Intervention- 8 hrs.

**Professional Experience:**

**1998 – Present:** Para- Professional Special Ed. Rye Elementary School  
Rye, New Hampshire

**2002 – Present:** Home Health Nurse- Benda Home Care  
Portsmouth, New Hampshire

**1992- 1998:** Substitute School Nurse- S.A.U. 50

**2005- 2008:** University of New Hampshire Bear Hill 4-H Camp  
Allenstown, New Hampshire

**1981- 1986:** Parkland Hospital Dallas, Texas- Staff and Charge Nurse

**Volunteer Work:** American Heart Association, Seacoast Hospice,  
Rye Elementary School, PTO Fund Raising Committee  
Rockingham County Cooperative Extension Education

**Education:** BS Nursing- Texas Woman's University, Denton, Texas  
BA English- New England College, Henniker, New Hampshire  
Ongoing- Continuing Education in Nursing and Special Education

References Available Upon Request



CONTRACTOR NAME: Regency Home Health LLC

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Paula Coaghe	Administrator	2,000/week		
Stephanie Elby	DON	1,500/week		
Sue Rand	Supervisor-RN	1,300/week		
Margaret Ninton	RN	45.00 per unit	100%	By the sample
Linda Salvo	LPN	30.00/hr	100%	By the sample
Katie Mackean	RN	50.00 per unit	100%	By the sample
Elizabeth Frazell	RN	45.00 per unit	100%	By the sample

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-11)

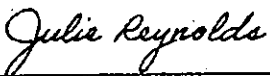

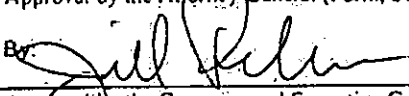
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> ComerStone VNA		<b>1.4 Contractor Address</b> 178 Farmington Rd Rochester, NH 03867	
<b>1.5 Contractor Phone Number</b> (603) 332-1133	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: May 1, 2020		<b>1.12 Name and Title of Contractor Signatory</b> Julie Reynolds President/CEO	
<b>1.13 State Agency Signature</b>  Date: 5/15/2020		<b>1.14 Name and Title of State Agency Signatory</b> Ann Landrey, Assistant Com	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: 5/15/2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations, and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



## EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'





## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health



## EXHIBIT B

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 D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
  - 5.1.1. 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.

- 5.2. Culturally and Linguistically Appropriate Services (CLAS)

SS-2020-OCOM-16-HOMEC-11

Contractor Initials JR

Date 5/1/2020



## EXHIBIT B

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

### 6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
- 6.1.2. 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.
- 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



## EXHIBIT C

### Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to

New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI





Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
 The State  
 Signature of Authorized Representative  
 Name of Authorized Representative  
 Title of Authorized Representative  
 Date

Cornerstone VNA  
 Name of the Contractor  
 Signature of Authorized Representative  
 Name of Authorized Representative  
 Title of Authorized Representative  
 Date



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** Julie Reynolds President/CEO  
**Facility:** Cornerstone VNA  
**Facility Address:** 178 Farmington Road Rochester NH  
**Email:** jreynolds@cornerstonevna.org  
**Phone Number:** 6033321133  
**Date:** May 1, 2020

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount	30		30		30	30	Instant hand

**Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)**

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

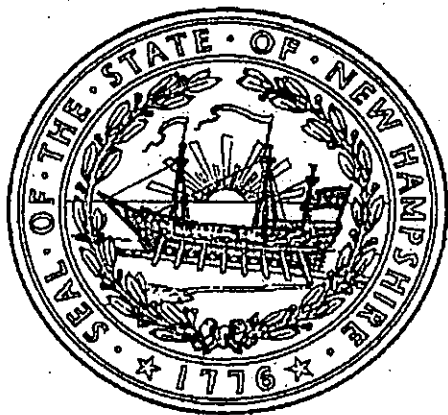
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CORNERSTONE VNA is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 04, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64220

Certificate Number : 0004890761



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 19th day of March A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**Certificate of Vote**

I, **Paul Drager**, hereby certify that I am duly elected Board of Directors Member of  
*(Name)*

Cornerstone VNA. I hereby certify the following is a true copy of a vote taken at  
*(Name of Nonprofit)*

a meeting of the Board of Directors, duly called and held on March 21, 2019  
at which a quorum of the Directors were present and voting.

**VOTED:** That Julie Reynolds, CEO is

*(Name and Title)*

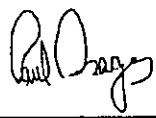
duly authorized to enter into contracts or agreements on behalf of

Cornerstone VNA with the State of New Hampshire and any of  
*(Name of Nonprofit)*

its agencies or departments and further is authorized to execute any documents which  
may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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 to which this certificate is attached. 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:** March 6, 2020

  
**ATTEST:** Paul Drager  
**President/Board of Directors**  
*(Name and Title)*



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/01/2020

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).

<b>PRODUCER</b> Cross Insurance-Portsmouth 75 Portsmouth Blvd. Suite 100 Portsmouth NH 03801	<b>CONTACT NAME:</b> Paula Martineau, AAI, ACSR <b>PHONE (A/C, No, Ext):</b> (603) 812-2600 <b>E-MAIL ADDRESS:</b> pmartineau@crossagency.com	<b>FAX (A/C, No):</b> (603) 570-1073
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Cornerstone VNA 178 Farmington Rd Rochester NH 03867	<b>INSURER A:</b> Philadelphia Ins Co	
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

**COVERAGES**

CERTIFICATE NUMBER: 19-20 Master Liab

REVISION NUMBER:


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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PHPK2002565	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPIOP AGG \$ 3,000,000 Employee Benefits-retro \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			PHPK2002565	07/01/2019	07/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			PHUB682572	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY. ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			PHPK2002565	07/01/2019	07/01/2020	Each Incident 1,000,000 Aggregate 3,000,000

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

Insurance afforded by the policies described herein is subject to all the terms, exclusions, warranties and conditions of such policies.

**CERTIFICATE HOLDER****CANCELLATION**

State of NH Dept of Health & Human Svcs 129 Pleasant St Concord NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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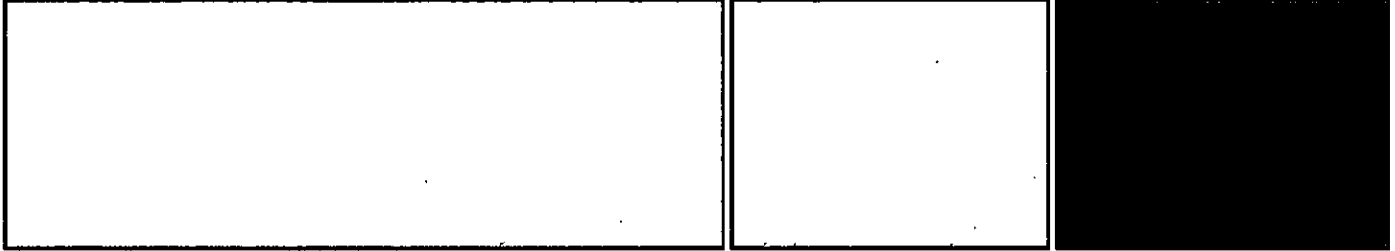


**CORNERSTONE VNA**  
HOME • HEALTH • HOSPICE

*Trusted Care since 1913*

**Mission Statement:**

To promote the optimum level of well-being, independence and dignity of those living in the community by providing trusted, compassionate and expert health care.



**CORNERSTONE VNA**  
HOME • HEALTH • HOSPICE

*Trusted Care since 1913*

**FINANCIAL STATEMENTS**

**December 31, 2019 and 2018**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Cornerstone VNA

We have audited the accompanying financial statements of Cornerstone VNA (the Association), which comprise the balance sheets as of December 31, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP); this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cornerstone VNA as of December 31, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. GAAP.

**Other Matters**

*Effect of Adopting New Accounting Standards*

As discussed in Note 1, the Association adopted new accounting guidance, Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606), and related guidance, and FASB ASU No. 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to these matters.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
March 19, 2020

**CORNERSTONE VNA**

**Balance Sheets**

**December 31, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,211,638	\$ 1,432,255
Patient accounts receivable, less allowance for uncollectible accounts of \$179,531 in 2019 and \$116,956 in 2018	941,291	900,792
Prepaid expenses and other current assets	<u>93,129</u>	<u>82,988</u>
<b>Total current assets</b>	<b>2,246,058</b>	<b>2,416,035</b>
<b>Investments and assets limited as to use</b>	<b>4,560,566</b>	<b>2,518,444</b>
Beneficial interest in perpetual trust	956,729	806,993
Property and equipment, net	<u>748,107</u>	<u>889,926</u>
<b>Total assets</b>	<b><u>\$ 8,511,460</u></b>	<b><u>\$ 6,631,398</u></b>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>		
Accounts payable and accrued expenses	\$ 615,755	\$ 395,769
Accrued payroll and related expenses	1,046,731	916,015
Deferred revenue	26,199	22,538
Current portion of obligation under capital lease	<u>8,925</u>	<u>8,691</u>
<b>Total current liabilities</b>	<b>1,697,610</b>	<b>1,343,013</b>
<b>Long-term liabilities</b>		
Obligation under capital lease, excluding current portion	<u>-</u>	<u>8,925</u>
<b>Total liabilities</b>	<b><u>1,697,610</u></b>	<b><u>1,351,938</u></b>
<b>Net assets</b>		
Net assets without donor restrictions	5,857,121	4,472,467
Net assets with donor restrictions	<u>956,729</u>	<u>806,993</u>
<b>Total net assets</b>	<b><u>6,813,850</u></b>	<b><u>5,279,460</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 8,511,460</u></b>	<b><u>\$ 6,631,398</u></b>

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

**CORNERSTONE VNA**

**Statements of Operations**

**Years Ended December 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Net patient service revenue	\$13,455,785	\$11,404,206
Grants	111,322	111,887
Municipal appropriations	72,124	67,329
Other revenue	<u>-</u>	<u>3,285</u>
Total operating revenue	<u>13,639,231</u>	<u>11,586,707</u>
Operating expenses		
Salaries and benefits	9,908,389	8,985,473
Professional fees and contract services	294,455	185,869
Transportation	402,540	343,505
Program supplies and expense	1,002,606	869,787
Occupancy	50,205	34,247
Depreciation and amortization	182,320	183,297
Provision for bad debts	120,000	185,000
Other operating expenses	<u>812,959</u>	<u>720,051</u>
Total operating expenses	<u>12,773,474</u>	<u>11,507,229</u>
Operating income	<u>865,757</u>	<u>79,478</u>
Other revenue and gains (losses)		
Contributions	72,661	84,176
Investment income	99,381	68,491
Change in fair value of investments	<u>346,855</u>	<u>(134,019)</u>
Total other revenue and gains (losses)	<u>518,897</u>	<u>18,648</u>
Excess of revenues over expenses and increase in net assets without donor restrictions	<u>\$ 1,384,654</u>	<u>\$ 98,126</u>

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

CORNERSTONE VNA

Statements of Changes in Net Assets

Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Excess of revenues over expenses and increase in net assets without donor restrictions	\$ 1,384,654	\$ 98,126
Net assets with donor restrictions		
Change in fair value of beneficial interest in perpetual trust	<u>149,736</u>	<u>(131,875)</u>
Change in net assets	1,534,390	(33,749)
Net assets, beginning of year	<u>5,279,460</u>	<u>5,313,209</u>
Net assets, end of year	<u>\$ 6,813,850</u>	<u>\$ 5,279,460</u>

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



**CORNERSTONE VNA**

**Statements of Cash Flows**

**Years Ended December 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ 1,534,390	\$ (33,749)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	182,320	183,297
Provision for bad debts	120,000	185,000
Gain on disposal of fixed assets	-	(3,285)
Change in fair value of investments	(346,855)	134,019
Change in fair value of beneficial interest in perpetual trust	(149,736)	131,875
(Increase) decrease in the following assets		
Patient accounts receivable	(160,499)	374,966
Prepaid expenses and other current assets	(10,141)	156,815
Increase (decrease) in the following liabilities		
Accounts payable and accrued expenses	219,986	121,194
Accrued payroll and related expenses	130,716	129,634
Deferred revenue	<u>3,661</u>	<u>(12,001)</u>
Net cash provided by operating activities	<u>1,523,842</u>	<u>1,367,765</u>
Cash flows from investing activities		
Purchases of investments	(2,224,537)	(787,641)
Proceeds from sale of investments	529,270	73,837
Capital expenditures	<u>(40,501)</u>	<u>(239,310)</u>
Net cash used by investing activities	<u>(1,735,768)</u>	<u>(953,114)</u>
Cash flows from financing activities		
Principal payments on obligation under capital lease	<u>(8,691)</u>	<u>(8,463)</u>
Net (decrease) increase in cash and cash equivalents	(220,617)	406,188
Cash and cash equivalents, beginning of year	<u>1,432,255</u>	<u>1,026,067</u>
Cash and cash equivalents, end of year	<u>\$ 1,211,638</u>	<u>\$ 1,432,255</u>

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

# CORNERSTONE VNA

## Notes to Financial Statements

December 31, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

Cornerstone VNA (the Association) is a non-stock, non-profit corporation organized in the State of New Hampshire. The Association's primary purpose is to provide home health, hospice, and community health promotion services in Rochester, New Hampshire and the surrounding communities.

#### Basis of Presentation

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

**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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Income Taxes

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

#### Use of Estimates

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

## CORNERSTONE VNA

### Notes to Financial Statements

December 31, 2019 and 2018

#### **Cash and Cash Equivalents**

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use. Short-term highly liquid investments with an original maturity of more than three months are classified as investments.

The Association has cash deposits, including certain investments, in financial institutions, which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### **Allowance For Uncollectible Accounts**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

#### **Investments**

Investments in equity and debt securities are reported at fair value. Investment income and the recognized change in fair value are included in the excess of revenues over expenses, to simplify the presentation of these amounts in the statement of operations, unless otherwise stipulated by the donor or state law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

#### **Assets Limited As To Use**

Assets limited as to use consist of assets designated by the board or restricted by donors.

#### **Beneficial Interest in Perpetual Trust**

The Association is an income beneficiary of a perpetual trust administered by others. Although the Association does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Association. There are no restrictions on the use of this income. The Association's share of trust principal is recognized as net assets with donor restrictions at fair value. Changes in fair value are recognized as increases and/or decreases in the net assets with donor restrictions. Annual income distributions are recognized as increases in net assets without donor restrictions.

# CORNERSTONE VNA

## Notes to Financial Statements

December 31, 2019 and 2018

### Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

### Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Subtopic 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

## CORNERSTONE VNA

### Notes to Financial Statements

December 31, 2019 and 2018

#### Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

#### Newly Adopted Accounting Pronouncements

In 2019, the Association adopted FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606), and related guidance, which supersedes accounting standards that currently exist under U.S. GAAP and provides a single revenue model to address revenue recognition to be applied by all companies. Under the new standard, which added Topic 606 to the ASC, entities recognize revenue when a customer obtains control of promised goods or services in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. ASU No. 2014-09 also requires companies to disclose additional information, including the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Association elected to adopt this ASU retrospectively with the cumulative effect recognized at the date of initial application; therefore, the financial statements and related notes have been presented accordingly. The balances of accounts receivable and deferred revenue at the beginning of 2018 were \$1,789,105 and \$362,886, respectively. The impact of adoption for the year ended December 31, 2018 is an increase in net patient service revenue \$185,000 and an increase in operating expenses of \$185,000.

In 2019, the Association also adopted FASB ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the accounting guidance for contributions received and contributions made. The amendments in this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC Topic No. 958, *Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other accounting guidance, and (2) distinguishing between conditional and unconditional contributions. This ASU was adopted by the Association for the year ended December 31, 2019. Adoption of the ASU did not have a material impact on the Association's financial reporting.

CORNERSTONE VNA

Notes to Financial Statements

December 31, 2019 and 2018

2. Availability and Liquidity of Financial Assets

As of December 31, 2019, the Association has working capital of \$548,448 and average days (based on normal expenditures) cash and liquid investments on hand of 130 which includes cash, cash equivalents and long-term undesignated investments.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds, were as follows as of December 31:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,211,638	\$ 1,432,255
Patient accounts receivable, net	941,291	900,792
Investments	<u>3,245,224</u>	<u>1,415,838</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,398,153</u>	<u>\$ 3,748,885</u>

The Association manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets

**CORNERSTONE VNA**

**Notes to Financial Statements**

**December 31, 2019 and 2018**

**3. Investments and Assets Limited as to Use**

Investments and assets limited as to use, stated at fair value, consisted of the following:

	<u>2019</u>	<u>2018</u>
Cash equivalents	\$ 37,947	\$ 51,591
Money market accounts	1,208,167	-
Certificates of deposit	673,814	657,372
Debt instruments		
Corporate bonds	223,081	204,004
Marketable equity securities	426,630	365,123
Mutual funds		
Equity funds	1,362,431	797,830
Fixed income funds	342,047	279,539
International funds	286,449	162,985
Beneficial interest in perpetual trust	<u>956,729</u>	<u>806,993</u>
 Total investments	 <u>\$ 5,517,295</u>	 <u>\$ 3,325,437</u>
 Comprised of:		
Funds without donor restrictions		
Long-term assets (undesignated)	\$ 3,245,224	\$ 1,415,838
Board designated - operating reserve	1,315,342	1,102,606
Funds with donor restrictions of perpetual duration		
Beneficial interest in perpetual trust	<u>956,729</u>	<u>806,993</u>
 Total investments	 <u>\$ 5,517,295</u>	 <u>\$ 3,325,437</u>

**Fair Value of Financial Instruments**

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

**CORNERSTONE VNA**

**Notes to Financial Statements**

**December 31, 2019 and 2018**

Assets measured at fair value on a recurring basis were as follows:

Fair Value Measurements at December 31, 2019

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash equivalents	\$ 37,947	\$ 37,947	\$ -	\$ -
Money market accounts	1,208,167	1,208,167	-	-
Certificates of deposit	673,814	673,814	-	-
Debt instruments				
Corporate bonds	223,081	-	223,081	-
Marketable equity securities	426,630	426,630	-	-
Mutual funds				
Equity funds	1,362,431	1,362,431	-	-
Fixed income funds	342,047	342,047	-	-
International funds	286,449	286,449	-	-
Beneficial interest in perpetual trust	<u>956,729</u>	<u>-</u>	<u>-</u>	<u>956,729</u>
<b>Total investments</b>	<b><u>\$ 5,517,295</u></b>	<b><u>\$ 2,455,504</u></b>	<b><u>\$ 223,081</u></b>	<b><u>\$ 956,729</u></b>

Fair Value Measurements at December 31, 2018

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash equivalents	\$ 51,591	\$ 51,591	\$ -	\$ -
Certificates of deposit	657,372	657,372	-	-
Debt instruments				
Corporate bonds	204,004	-	204,004	-
Marketable equity securities	365,123	365,123	-	-
Mutual funds				
Equity funds	797,830	797,830	-	-
Fixed income funds	279,539	279,539	-	-
International funds	162,985	162,985	-	-
Beneficial interest in perpetual trust	<u>806,993</u>	<u>-</u>	<u>-</u>	<u>806,993</u>
<b>Total investments</b>	<b><u>\$ 3,325,437</u></b>	<b><u>\$ 1,657,068</u></b>	<b><u>\$ 204,004</u></b>	<b><u>\$ 806,993</u></b>



**CORNERSTONE VNA**

**Notes to Financial Statements**

**December 31, 2019 and 2018**

The fair value of corporate bonds is determined annually based on quoted market prices of similar instruments.

The fair value of the Association's beneficial interest in perpetual trust is based on Level 3 inputs. The fair value is determined annually based on the fair value of the assets included in the trust held by a financial institution, and is provided by the custodian.

Investment income and gains (losses) for investments and assets limited as to use, cash equivalents, and other investments are included in other revenue and gains (losses) and changes in net assets and are comprised of the following:

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Investment income	\$ 99,381	\$ 68,491
Change in fair value of investments	346,855	(134,019)
Net assets with donor restrictions		
Change in market value in beneficial interest in perpetual trust	<u>149,736</u>	<u>(131,875)</u>
Total	<u>\$ 595,972</u>	<u>\$ (197,403)</u>

The following table sets forth a summary of the changes in the level 3 beneficial interest in perpetual trust:

December 31, 2017	\$ 938,868
Change in fair value	<u>(131,875)</u>
December 31, 2018	806,993
Change in fair value	<u>149,736</u>
December 31, 2019	<u>\$ 956,729</u>

**CORNERSTONE VNA**

**Notes to Financial Statements**

**December 31, 2019 and 2018**

**4. Property and Equipment**

Property and equipment consisted of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 50,485	\$ 50,485
Land improvements	48,532	48,532
Building and improvements	900,424	900,424
Computer equipment - homecare homebase	594,537	554,036
Furniture, fixtures, and equipment	<u>1,157,254</u>	<u>1,157,254</u>
 Total cost	 2,751,232	 2,710,731
 Less accumulated depreciation	 <u>2,003,125</u>	 <u>1,820,805</u>
 Property and equipment, net	 <u>\$ 748,107</u>	 <u>\$ 889,926</u>

**5. Leases**

The Association leases software under a noncancelable capital lease. Future minimum lease payments under this lease are:

- 2020	\$ 9,054
Less amount reported as interest at 2.659%	<u>129</u>
	8,925
Less current portion	<u>8,925</u>
Obligation under capital lease, excluding current portion	<u>\$ -</u>

Amortization expense was \$8,961 in 2019 and \$8,463 in 2018.

CORNERSTONE VNA

Notes to Financial Statements

December 31, 2019 and 2018

6. Patient Service Revenue

Patient service revenue was as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$10,987,986	\$ 9,160,476
Medicaid	233,302	205,646
Other third-party payers	1,818,049	1,628,449
Private pay	<u>416,448</u>	<u>409,635</u>
Total	<u>\$13,455,785</u>	<u>\$11,404,206</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$606,306 and \$548,092 for the years ended December 31, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions and United Way and municipal appropriations.

**CORNERSTONE VNA**

**Notes to Financial Statements**

**December 31, 2019 and 2018**

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

**7. Retirement Plan**

The Association has a 403(b) retirement plan. The retirement plan expense was \$196,479 and \$194,954 for the years ended December 31, 2019 and 2018, respectively.

**8. Functional Expenses**

The Association provides health services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$ 8,864,070	\$ 7,998,307
Professional fees and contract services	27,199	83,882
Transportation	383,439	325,589
Program supplies and expense	1,002,606	869,787
Occupancy	45,144	30,764
Depreciation and amortization	163,942	164,656
Provision for bad debts	120,000	185,000
Other operating expenses	<u>731,013</u>	<u>646,822</u>
Total program services	<u>11,337,413</u>	<u>10,304,807</u>
Administrative and general		
Salaries and benefits	1,044,319	987,166
Professional fees and contract services	267,256	101,987
Transportation	19,101	17,916
Occupancy	5,061	3,483
Depreciation and amortization	18,378	18,641
Other operating expenses	<u>81,946</u>	<u>73,229</u>
Total administrative and general	<u>1,436,061</u>	<u>1,202,422</u>
Total	<u>\$12,773,474</u>	<u>\$11,507,229</u>

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general expenses.

CORNERSTONE VNA

Notes to Financial Statements

December 31, 2019 and 2018

9. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of patient accounts receivable by funding source:

	<u>2019</u>	<u>2018</u>
Medicare	84 %	76 %
Other	<u>16</u>	<u>24</u>
Total	<u>100 %</u>	<u>100 %</u>

10. Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at December 31, 2019 and 2018, nor are there any unasserted claims or incidents, which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

11. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through March 19, 2020, which is the date the financial statements were available to be issued. Subsequent to year end the Association was notified by an employee that the State Board of Nursing recently informed her that she may not provide services to adult patients under the license she currently holds. The impact to the Association for past services provided by the clinician is not known as of the date of these financial statements.

Uncertainty

Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Most sectors are experiencing disruption to business operations and may feel further impact related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the Association as of March 19, 2020, management believes that a material impact on the Association's financial position and results of future operations is reasonably possible.



**CORNERSTONE VNA**  
HOME • HEALTH • HOSPICE

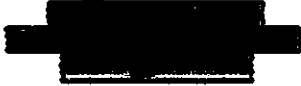
*Trusted Care since 1913*

**2019 - 2020 BOARD OF DIRECTORS**

Board Member	Position	Joined	Re-affirmed	Term Ending	Years Served	Committees	Occupation	Address	Contact Information
Paul Drager	President	2013	2016 2019	2025	7	Finance Ethics Strategic Planning	MedEthics Consulting	[REDACTED]	[REDACTED]
Ruth Henderson	Vice President	2011	2014 2017	2023	9	Executive Governance Ethics Strategic Planning	Registered Nurse	[REDACTED]	[REDACTED]
Sharla Rollins	Treasurer	2011	2015	2023	9	Executive Finance Strategic Planning	First Seacoast Bank	[REDACTED]	[REDACTED]
Jacqueline Fitzpatrick	Secretary	2013	2016 2019	2025	7	Professional Advisory	UNH Professor - Retired	[REDACTED]	[REDACTED]
Susan Gaudiello	Immediate Past- President	2011	2014 2017	2023	9	Executive Finance Strategic Planning	Retired - Home Care Association of New Hampshire	[REDACTED]	[REDACTED]
Archana Bhargava, MD	Member at large	2013	2016 2019	2025	7	Advancement	Oncologist, Frisbie Memorial Hospital	[REDACTED]	[REDACTED]
Anne Brown	Board Member	2018	2021	2030	2	Advancement	Daystar Computer Services	[REDACTED]	[REDACTED]

Tracey Collins	Board Member	2018	2021	2030	2		Frisbie Memorial Hospital – QI Director	[REDACTED]	[REDACTED]
Cathy DiPentima	Board Member	2013	2016 2019	2025	7	Executive Fund Development	Retired	[REDACTED]	[REDACTED]
Melanie Dupuis	Board Member	2019	2022	2031	0			[REDACTED]	[REDACTED]
Jim Fontaine	Board Member	2019	2022	2031	0		Self-employed	[REDACTED]	[REDACTED]
Brian Gasbarro	Board Member	2016	2019	2028	4	Finance	Financial Adviser	[REDACTED]	[REDACTED]
Gary Noseworthy	Board Member	2019	2022	2031	0		Executive Management	[REDACTED]	[REDACTED]

**JULIE REYNOLDS**



**PROFESSIONAL EXPERIENCE:**

**Cornerstone VNA (formerly Rochester District VNA)** 2013 - Present  
*Chief Executive Officer* - Responsible for Board Relations, Program Development, Staffing and Personnel, Fiscal Management, Community Relationships.

**Rochester District Visiting Nurse Association dba Your VNA** 1997 - 2013  
Formerly Rural District VNA  
*RN, Chief Clinical Officer* - Responsible for Clinical Administration and overall agency administrator in the absence of the Chief Executive Officer.  
Responsible for the ongoing coordination, supervision of Team Managers, Support Service Manager, Rehab Manager, Social Work Manager and Nursing Specialty staff. Supervised and coordinated the Senior Companion Program/Volunteer Visitor Program through training and interacting with volunteers, companions and administration. Function as Agency liaison with other health care practitioners and represent the agency in community and state activities; especially with the Discharge Coordinators, Social Services at hospitals, physicians and other referral sources.

**RN, Nursing Coordinator -** 1994 - 1997  
Supervision and coordination of the Home Care Program. Participated in all activities relevant to the professional services provided.

**Home Health VNA** 1988 - 1994  
*Staff Nurse and Team Leader*

**Hale Hospital** 1987  
*Nurse Manager*  
*Staff RN* 1984 - 1987  
*Staff LPN* 1978 - 1984

**EDUCATION:**

2008 Master of Science - Management  
New England College

2005 Bachelor Degree - Health Care Administration  
Granite State College  
Management Seminars

1993 Diabetic Educator Certificate Program  
Dartmouth Hitchcock Medical Center

1984 Associate Degree in Science of Nursing  
Northern Essex Community College

1978 Licensed Practical Nurse  
Whittier Regional Vocational - Technical College

**PROFESSIONAL AFFILIATIONS:**

Home Care Association of New Hampshire  
Rural Home Care Network



# Kerrie M. Landry

**Objective** Utilize my education and experience to further develop my career as a CFO/ Controller in a progressive growth and fast paced organization.

**Experience**

September 2014 – Current Cornerstone VNA Rochester, NH  
**Chief Financial Officer**  
*Job Description attached*

June 2013 – September 2014 AccuRite Accounting & Consulting Somersworth, NH  
**Proprietor**

May 2009 – June 2013 SchaeferRolls Inc. Farmington, NH  
**Controller**  
German Based manufacturing start-up for North America. Responsibilities primarily reporting financial position to board on monthly basis. Making key decisions based on cash flow, capital improvements, job-cost and product based margins. Consistently working with German counterparts for financial presentation by department, product line and debt management. Current projects include analysis of mechanical product line for continued growth and increased market share. Also developing key processes and procedures for ISO certification and new ERP system implementation. Daily job functions in-line with 5m manufacturing facility (tax, HR, audit, inventory, currency and inventory valuation, fixed assets, budgeting, outside audit coordination and much more). Revenue = \$5-10m

October 2005 – May 2009 AccuRite Accounting & Consulting Rochester, NH  
**Proprietor**  
Contract based consulting services for audit, tax, management and financial services including: Accounting, full charge bookkeeping, tax preparation, payroll, business startup, HR services, ERP system conversions, employee moral & legal issues and marketing plans. Current clients include RE agents, manufacturing & construction companies, nonprofit networking groups & property managers

October 2007 – June 2008 Sig Sauer, Inc. Exeter, NH  
**Accounting Manager**  
Reporting directly to the CFO, to maintain accurate financial records of the company. Recording of all financial transactions directly or through direction of staff, complying with FASB and GAAP standards, including Sarbanes Oxley. Develop and follow a strict closing schedule. Preparation of accurate and timely financial reports including P&L and BS, assisting the CFO with reporting to the Board of Directors. Work with external auditors for annual audit. Consistently working with outside firm in preparation of Federal, State and Sales & Use Tax Returns. Monthly analysis of each department budget versus actual expenses, review with department heads. 100m company

March 2000-October 2005 Urban Tree Service Rochester, NH  
**Business Manager/Controller**  
Responsible for running all aspects of business relating to management, IT, including strategic planning, finance, accounting, HR, and marketing. Was able to increase the business revenue from \$500 K to \$2.5 Million. Participate regularly in industry management conferences and asked to be a guest speaker talking about "taking your company to the next level". Participate regularly in networking communities. Developed and wrote the current policy manual and safety handbook.

1998-2000 Brookstone Builders, Inc. Manchester, NH  
**Accountant**  
Responsible for all aspects of accounting and financial management in Construction Industry. AIA & Percent of Completion billing

1988-1998 T. C. Edwards & Co., P.C. Woburn, MA  
**Controller / Auditor**  
Certified Public Accounting firm. Responsibilities require overseeing accounting department while developing and maintaining reliable budgets, reviewing all financial reports, and reporting directly to the President. To direct and record all financial commitments. Also responsible for the development and administration of all internal controls for the company. Assisted in the interim and year-end audits of banks and credit unions, including bookkeeping for write-up clients.



# June T. Gallup, RN, BS, HCS-D

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## Education

Bachelor of Science in Applied technology with an option in Allied Health Services

2006 Granite State College Rochester, NH

1983-present

- Over 50 contact hours of education every year attending professional in-services, conferences, and training sessions to maintain current knowledge base of healthcare regulation, policy and comprehensive health related topics.

2004 Board of Medical Coding  
2006 Recertification

Home Care Coding Specialist-Diagnosis certification

1988-1989 Bunker Hill Comm. College Charlestown, MA  
8 Credit Hours

- Developmental Psychology
- United States History

1983-1986 Anna Maria College Paxton, MA  
54 college level credits

- Contracted college program that coincided with nursing education. Completed all 54 available credits.

1983-1986 Maiden Hospital School of Nursing Malden, MA

## Professional experience

1999-present Rochester District VNA Rochester, NH  
Quality Improvement Director

- Administer, manage and provide comprehensive oversight of the agency's Quality Improvement Program.
- Develop and implement systems, policies and procedures for the identification, collection and analysis of performance improvement data.
- Educate and train the leadership, staff, and business associates in the Quality Improvement planning and management, focusing on their responsibilities in the day to day operations of the program.
- Lead, facilitate and advise Quality Improvement teams.

- Analyze customer satisfaction data to identify opportunities for improvement, and present findings to appropriate departments.
- Facilitate and lead agency committees such as: Quality Improvement, Professional Advisory, Utilization Review, Infection Control and Safety.
- Responsible for the implementation and training of the Clinical Informatics system, utilizing In-Sync software from Patient Care Technologies (Meditech for the business office operations and PICT for the clinical point of care operations.)
- Train all professional staff on the use of the Fujitsu Life book and appropriate software on utilizing point of care technology and maintaining a paperless medical record.
- HIPAA Privacy Officer:- Responsible for the development of policy and procedure to maintain compliance with federal HIPAA regulations.
- Direct oversight of the Staff Development Program, Employees Health/Workman's Compensation, Community Clinics and building maintenance.

1997-1999

Hitchcock Clinic

Concord, NH

**Gastroenterology Nurse**

- Triaging, scheduling and education of gastroenterology clients.
- Performed therapeutic phlebotomy.
- Administer vaccinations
- Patient education re care and treatment of hepatitis C.
- Assisted with flexible sigmoidoscopies.

1996-1997

Upper Connecticut  
Valley Hospital

Colebrook, NH

**Director of medical Records, Medical Staff Coordinator, Quality Improvement Director, and per diem Staff Nurse**

- Responsible for the direct oversight of the Medical Records Department to ensure compliance with federal and state regulations to protect patient information, and facilitate treatment, payment and operations.
- Ensured complete and accurate documentation from providers, including Physicians and ancillary medical staff.
- Coding for diagnoses and treatments according to ICD and CPT conventions to ensure proper billing and third party reimbursement.
- Responsible for the direct oversight of the Hospital's Quality Assurance Program to ensure the hospital maintained compliance with all regulatory bodies and focused on providing quality care to the community.
- Responsible for the credentialing of all professional providers, verifying licensure and qualifications for position.

1995-1996 Rural District VNA Farmington, NH  
**Primary Staff Nurse**

- Responsible for the coordination of patient care and services for the home based clinic.
- Skilled nursing assessment, intervention, teaching, counseling, case management, patient advocacy and utilization review.
- Competent in intravenous therapy and phlebotomy.

1993-1995 Malden Hospital Malden, MA  
**Nursing Assistant**

- Provided basic nurse directed care to patients on a medical/surgical unit.

**Staff Nurse**

- Responsible for providing and coordinating all aspects of care for the medical/surgical client.
- Charge/supervisory responsibilities for unit staffing and patient care.

**Discharge Planner, QAIUR Coordinator, Nurse Auditor**

- Developed and implemented the nurse audit format and guidelines for thorough record review and proper third party reimbursement.
- Performed concurrent review of in-patient census to determine medical necessity, punctual testing and treatment, accurate billing and appropriate utilization of support services to meet the patients' needs in a cost effective, outcome based manner.
- Coordinated with community resources for discharge planning to ensure patients safety and continuity of care when discharged home.

**Professional memberships**

New Hampshire Infection Control and Epidemiology Professional  
Task Force member for the NH Home Care Association's All Hazards Planning Committee  
Active member of both the Northern and Southern Stafford Counties Community Health Coalitions.

**Community activities**

Annual walk for families to benefit non-profit agencies in Rochester, NH  
Volunteered to administer pre-deployment vaccinations to the NH National Guardsman.

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Julie Reynolds	CEO	\$192,500	.009%	\$185.00
Kerrie Landry	CFO	\$113,600	.009%	\$109.23
June Gallup	QI Director/EP Coordinator	\$109,150	.0110%	\$629.71

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-12)

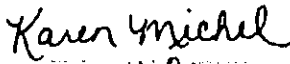

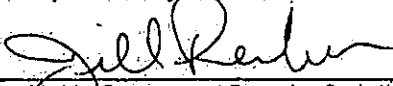
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Rockingham Visiting Nurse Association and Hospice		1.4 Contractor Address 137 Epping Rd Exeter, NH 03833	
1.5 Contractor Phone Number (603) 772-2981	1.6 Account Number 010-095-5676-103-502664 95010999	1.7 Completion Date April 30, 2021	1.8 Price Limitation \$500,000
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 5/4/2020		1.12 Name and Title of Contractor Signatory Karen Michel, Executive Director	
1.13 State Agency Signature  Date: 5/5/2020		1.14 Name and Title of State Agency Signatory Ann Landry	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/15/2020			
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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the



Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot be occur within the timeframe outlined in Subsection 1.4.; due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of



## EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'

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## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health

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## EXHIBIT B

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 D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. 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.

- 5.2. Culturally and Linguistically Appropriate Services (CLAS)

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## EXHIBIT B

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

### 6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



**EXHIBIT C**

**Payment Terms**

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event



New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT C**

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- of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
The State

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

Rockingham Visiting Nurse Association and Hospice  
Name of the Contractor

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date



**EXHIBIT E**

**PPE Request Form for COVID-19**

Name: Rockingham VNA Hospice - Sherry Owens Burleigh  
 Facility: Rockingham Visiting Nurse Association and Hospice  
 Facility Address: 137 Epping Rd. Exeter, NH 03833  
 Email: \_\_\_\_\_  
 Phone Number: 603-772-2981  
 Date: \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #



EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

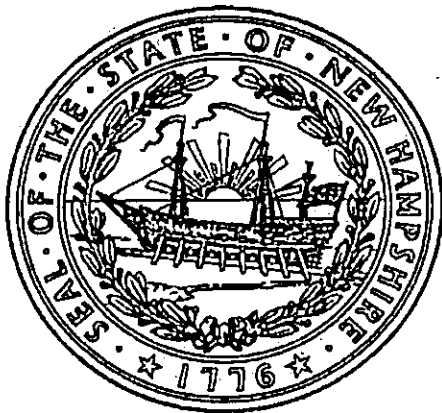
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ROCKINGHAM VISITING NURSE ASSOCIATION AND HOSPICE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 12, 1971. 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: 61380

Certificate Number: 0004908511



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 6th day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Kevin J. Callahan, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Rockingham Visiting Nurse Association and Hospice.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on July 13, 2010, at which a quorum of the Directors/shareholders were present and voting.  
(Date)


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

is duly authorized on behalf of Rockingham Visiting Nurse Association and Hospice to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/8/20

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Kevin J. Callahan  
Title: President



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/06/2020

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).

<b>PRODUCER</b> Willis Towers Watson Northeast, Inc. fka Willis of Massachusetts, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	<b>CONTACT NAME:</b> Willis Towers Watson Certificate Center <b>PHONE (A/C, No, Ext):</b> 1-877-945-7378 <b>FAX (A/C, No):</b> 1-888-467-2378 <b>E-MAIL ADDRESS:</b> certificates@willis.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	<b>NAIC #</b>
<b>INSURED</b> Exeter Health Resources, Inc. and Subsidiaries 5 Alumni Drive Exeter, NH 03833	<b>INSURER A:</b> Exeter Health Resources Inc	C3399
	<b>INSURER B:</b> Midwest Employers Casualty Company	23612
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

**COVERAGES**

CERTIFICATE NUMBER: W16421992

REVISION NUMBER:

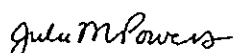
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			MLEX5200 SELF INSURED	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 2,000,000
	GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMP/OP AGG \$				
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	EWC008504	01/01/2020	01/01/2022	PER STATUTE   OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	<b>Medical Professional Liability</b>			MLEX5200 SELF INSURED	12/31/2019	12/31/2020	Each Claim \$1,000,000 Aggregate \$3,000,000

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

Division/Location: Rockingham VNA &amp; Hospice

**CERTIFICATE HOLDER****CANCELLATION**

State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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### MISSION STATEMENT

The mission of Rockingham VNA & Hospice, a home health agency is to improve the health of the community by promoting well being and independence by providing patient centered healthcare services in the home and within the communities we serve in collaboration with Exeter Health Resources and its affiliates which share in this mission.

### VISION STATEMENT

As a preferred provider, Rockingham VNA & Hospice will be a leader in home care and hospice services. This leadership position will be derived from the excellence of our health services and the capabilities and commitment of our staff.

### VALUE STATEMENT

#### Values

The common values that Exeter Health Resources and its affiliates hold as central to the success of their staffs and therefore their missions include:

1. Respect for the individual and a recognition of the collective power of individuals working together.
2. Creativity and optimism as essential ingredients of a better future.
3. Integrity and compassion as a basis of positive human relationships.
4. Initiative and flexibility as abilities necessary to thrive in changing times.
5. Commitment to superior customer satisfaction.
6. Providing services that are efficient and high quality.

### FOUNDATION PRINCIPLES FOR CARE

#### WE CARE

Well being is as important as being well.

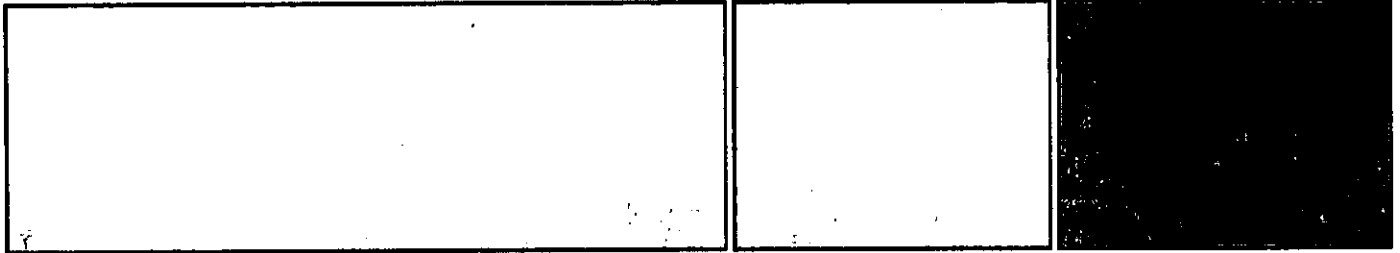
Excellence is delivered every time.

Commitment is unconditional.

Advocacy results in action

Respect and dignity are preserved.

Encouragement and education enable independence.



# ROCKINGHAM VNA & HOSPICE

*an exeter health resource* | The Art of Wellness

## FINANCIAL STATEMENTS

September 30, 2019 and 2018

With Independent Auditor's Report





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Rockingham Visiting Nurse Association & Hospice

We have audited the accompanying financial statements of Rockingham Visiting Nurse Association & Hospice (the Association), which comprise the balance sheets as of September 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rockingham Visiting Nurse Association & Hospice as of September 30, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

***Other Matter***

*Change in Accounting Principle*

As discussed in Note 1 to the financial statements, in 2019 the Association adopted new accounting guidance, Financial Accounting Standards Board Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). Our opinion is not modified with respect to this matter.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
January 27, 2020



ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

Balance Sheets

September 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 1,727,987	\$ 2,128,587
Patient accounts receivable, less allowance for uncollectible accounts of \$277,203 in 2019 and \$315,422 in 2018	2,309,216	2,500,263
Prepaid expenses	<u>62,255</u>	<u>52,870</u>
Total current assets	4,099,458	4,681,720
Assets limited as to use	33,808	4,119
Beneficial interest in perpetual trust held by others	464,068	442,443
Property and equipment, net	<u>398,098</u>	<u>492,438</u>
Total assets	<u>\$ 4,995,432</u>	<u>\$ 5,620,720</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 598,567	\$ 604,530
Accrued payroll and related expenses	1,333,543	1,249,549
Deferred revenue	666,584	620,075
Due to affiliates	<u>312,861</u>	<u>238,728</u>
Total current liabilities and total liabilities	<u>2,911,555</u>	<u>2,712,882</u>
Net assets		
Without donor restrictions	1,586,001	2,461,276
With donor restrictions	<u>497,876</u>	<u>446,562</u>
Total net assets	<u>2,083,877</u>	<u>2,907,838</u>
Total liabilities and net assets	<u>\$ 4,995,432</u>	<u>\$ 5,620,720</u>

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

**ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE**

**Statements of Operations**

**Years Ended September 30, 2019 and 2018.**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$19,178,791	\$18,502,246
(Provision for) recovery of bad debts	<u>(85,256)</u>	<u>47,849</u>
Net patient service revenue	19,093,535	18,550,095
Other operating revenue	20,641	21,319
Net assets released from restrictions	<u>8,101</u>	<u>5,646</u>
Total operating revenue	<u>19,122,277</u>	<u>18,577,060</u>
Operating expenses		
Salaries and related expenses	15,028,422	14,374,679
Other operating expenses	4,911,900	4,200,527
Depreciation	<u>133,608</u>	<u>146,245</u>
Total operating expenses	<u>20,073,930</u>	<u>18,721,451</u>
Operating loss	<u>(951,653)</u>	<u>(144,391)</u>
Other revenue and gains		
Contributions	67,869	61,118
Interest income, net	<u>8,509</u>	<u>7,447</u>
Total other revenue and gains	<u>76,378</u>	<u>68,565</u>
Deficit of revenue and gains over expenses and decrease in net assets without donor restrictions	<u>\$ (875,275)</u>	<u>\$ (75,826)</u>

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

ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

Statements of Changes in Net Assets

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Deficit of revenue and gains over expenses and decrease in net assets without donor restrictions	\$ <u>(875,275)</u>	\$ <u>(75,826)</u>
Net assets with donor restrictions		
Contributions	37,790	6,017
Net assets released from operations	(8,101)	(5,646)
Change in market value in beneficial interest in perpetual trust held by others	<u>21,625</u>	<u>31,126</u>
Change in net assets with donor restrictions	<u>51,314</u>	<u>31,497</u>
Change in net assets	(823,961)	(44,329)
Net assets, beginning of year	<u>2,907,838</u>	<u>2,952,167</u>
Net assets, end of year	<u>\$ 2,083,877</u>	<u>\$ 2,907,838</u>

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

**ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE**

**Statements of Cash Flows**

**Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (823,961)	\$ (44,329)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	133,608	146,245
Provision for (recovery of) bad debts	85,256	(47,849)
Change in market value in beneficial interest in perpetual trust held by others	(21,625)	(31,126)
Decrease (Increase) in the following assets:		
Patient accounts receivable	105,791	(43,799)
Prepaid expenses	(9,385)	(8,302)
Assets limited as to use	(29,689)	(371)
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	(5,963)	(21,119)
Accrued payroll and related expenses	83,994	56,527
Deferred revenue	46,509	(69,008)
Due to affiliates	<u>74,133</u>	<u>47,760</u>
Net cash used by operating activities	(361,332)	(15,371)
Cash flows from investing activities		
Capital expenditures	<u>(39,268)</u>	<u>(69,603)</u>
Net decrease in cash and cash equivalents	(400,600)	(84,974)
Cash and cash equivalents, beginning of year	<u>2,128,587</u>	<u>2,213,561</u>
Cash and cash equivalents, end of year	<u>\$ 1,727,987</u>	<u>\$ 2,128,587</u>

---

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

# ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

## Notes to Financial Statements

September 30, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

Rockingham Visiting Nurse Association & Hospice (the Association) is a non-profit corporation organized in New Hampshire. The Association's primary purpose is to provide home care, hospice and community health services to the residents of southeastern New Hampshire.

On April 1, 1996, the Association became a subsidiary of Exeter Health Resources, Inc. (EHR). EHR is a holding company for various providers of healthcare services to residents of southeastern New Hampshire.

In May 2019, EHR and Massachusetts General Hospital finalized a definitive agreement to affiliate the organizations. This definitive agreement is one step in a potential lengthy process that may include due diligence, review and final approval of each member's Board of Directors, and federal and state regulatory approval processes. Expected benefits of the affiliation include expanding EHR's primary and specialty services in New Hampshire, strengthening and growing clinical programs in the New Hampshire seacoast community, and increasing competition by delivering higher-quality, lower cost care.

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified as follows based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958 and FASB ASC 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

**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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

# ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

## Notes to Financial Statements

September 30, 2019 and 2018

### Income Taxes

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

### Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution, which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

### Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts is as follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 315,422	\$ 654,844
Provision for (recovery of) bad debts	85,256	(47,849)
Write-offs	<u>(123,475)</u>	<u>(291,573)</u>
Balance, end of year	<u>\$ 277,203</u>	<u>\$ 315,422</u>

The decrease in write-offs was due to settling a portion of Medicare denials thought to be uncollectible in 2018.

# ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

## Notes to Financial Statements

September 30, 2019 and 2018

### Beneficial Interest in Perpetual Trust Held by Others

The Association is an income beneficiary of a perpetual trust administered by the Town of Derry, New Hampshire. Although the Association does not have access to the underlying principal, income earned from the trust is available and distributed annually to the Association. The Association's share of trust principal is recognized as net assets with donor restrictions at fair value. Changes in the fair value of beneficial trust assets are reported as increases or decreases to net assets with donor restrictions. Annual income distributions are recognized as increases in net assets without donor restrictions.

### Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

### Deferred Revenue

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

### Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem day basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed-rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

# ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

## Notes to Financial Statements

September 30, 2019 and 2018

### Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

### Recently Issued Accounting Pronouncement

In August 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant, and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended September 30, 2019. Required disclosures for 2018 are also included in these financial statements.

## 2. Availability and Liquidity of Financial Assets

As of September 30, 2019, the Association has working capital of \$1,187,903 and average days (based on normal expenditures) cash and liquid investments on hand of 32 which includes cash and investments, net of restricted amounts.

Financial assets and liquidity resources available within one year for general expenditures, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,727,987	\$ 2,128,587
Patient accounts receivable, net	<u>2,309,216</u>	<u>2,500,263</u>
Financial assets available to meet cash needs for general expenditures and unfunded within one year	<u>\$ 4,037,203</u>	<u>\$ 4,628,850</u>



# ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

## Notes to Financial Statements

September 30, 2019 and 2018

The Association manages its cash available to meet general expenditures following three guiding principles:

- Operating within a prudent range of financial soundness and stability;
- Maintaining adequate liquid assets; and
- Maintaining sufficient reserves to provide reasonable assurance that long-term commitments and obligations under endowments with donor restrictions and quasi-endowments that support mission fulfillment will continue to be met, ensuring the sustainability of the Association.

### 3. Property and Equipment

Property and equipment consisted of the following:

	<u>2019</u>	<u>2018</u>
Leasehold improvements	\$ 300,695	\$ 300,695
Building	660,442	660,442
Equipment	<u>2,136,320</u>	<u>2,097,052</u>
Total cost	3,097,457	3,058,189
Less accumulated depreciation	<u>(2,699,359)</u>	<u>(2,565,751)</u>
Property and equipment, net	<u>\$ 398,098</u>	<u>\$ 492,438</u>

### 4. Beneficial Interest in Perpetual Trust Held by Others

FASB ASC 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

The fair market value of the Association's beneficial interest in perpetual trust held by others is based on Level 2 inputs, consisting of the fair value of underlying plan investments within these funds which are readily available and stated at quoted market prices.

ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

Notes to Financial Statements

September 30, 2019 and 2018

5. Patient Service Revenue

Patient service revenue is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$ 14,384,648	\$ 14,299,184
Medicaid	501,890	383,015
Other third-party payers and private pay	<u>4,292,253</u>	<u>3,820,047</u>
Total	<u>\$ 19,178,791</u>	<u>\$ 18,502,246</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide such services is not considered material to the financial statements.

The Association is able to provide these services with a component of funds received through local community support. Local community support consists of donor contributions.

**ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**6. Functional Expenses**

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$13,439,660	\$12,998,251
Other operating expenses		
Program supplies	1,134,306	992,369
Contract services	1,376,320	1,111,798
Transportation	475,431	435,025
Other	1,077,343	980,238
Depreciation	<u>119,900</u>	<u>132,732</u>
Total program services	<u>17,622,960</u>	<u>16,650,413</u>
Administrative and general		
Salaries and benefits	1,588,762	1,376,428
Other operating expenses		
Contract services	157,355	113,189
Management fee	533,209	431,624
Transportation	34,763	36,489
Other	123,173	99,795
Depreciation	<u>13,708</u>	<u>13,513</u>
Total administrative and general	<u>2,450,970</u>	<u>2,071,038</u>
Total	<u>\$20,073,930</u>	<u>\$18,721,451</u>

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

**7. Retirement Plan**

The Association has adopted EHR's qualified 403(b) retirement plan. All employees may make voluntary contributions to the plan. The Association may elect to match the voluntary contributions up to a certain percentage of participants' annual compensation, within Internal Revenue Service limits. The employer contribution match amounted to \$145,374 in 2019 and \$144,245 in 2018.

**ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE**

**Notes to Financial Statements**

**September 30, 2019 and 2018**

**8. Concentration of Risk**

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable by funding source:

	<u>2019</u>	<u>2018</u>
Medicare	73 %	75 %
Other third-party payers	<u>27</u>	<u>25</u>
Total	<u><u>100 %</u></u>	<u><u>100 %</u></u>

**9. Insurance**

The Association and Exeter Hospital, a subsidiary of EHR, collectively purchase insurance policies for comprehensive general liability and professional liability coverage on a claims-made basis through a self-insured trust administered by EHR. The Association pays malpractice premiums to EHR based on an internal allocation. The trust fund and related liability are reflected on the balance sheet of EHR. The possibility exists, as a normal risk of doing business, that professional liability claims in excess of insurance coverage may be asserted against EHR and the Association.

**10. Related-Party Transactions**

The Association incurs operating expenses that have been charged by EHR. Those expenses include management fees, workers' compensation, health and dental insurance, occupancy costs, liability insurance, and contract services.

The Association incurred the following expenses with EHR:

	<u>2019</u>	<u>2018</u>
Management fee	\$ 533,209	\$ 431,624
Workers' compensation	118,122	117,408
Health insurance	2,093,887	2,002,582
Occupancy	22,579	15,355
General and professional liability insurance	45,648	52,266
Contract services	<u>485,557</u>	<u>420,523</u>
Total	<u><u>\$ 3,299,002</u></u>	<u><u>\$ 3,039,758</u></u>

ROCKINGHAM VISITING NURSE ASSOCIATION & HOSPICE

Notes to Financial Statements

September 30, 2019 and 2018

Lease

The Association has an occupancy lease through EHR. The lease does not meet the criteria for capitalization and is classified as an operating lease with related rent charged to operations is incurred.

The following is a schedule, by year, of future minimum lease payments under the operation lease as of September 30, 2019:

2020	\$	58,700
2021		<u>48,917</u>
	\$	<u><u>107,617</u></u>

11. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through January 27, 2020, which is the date the financial statements were available to be issued.



# ROCKINGHAM VNA & HOSPICE

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Neil Mechan, DO.....Physician  
Exeter Health Resources  
5 Alumni Drive  
Exeter, NH 03833  
Phone: (603) 580-6692

**Education**

University of New Hampshire, Durham NH  
MS, Communication Disorders

University of New Hampshire, Durham NH  
BS, Communication Disorders

**Work Experience**

**Rockingham VNA and Hospice**

**Executive Director, January 2006 – Present**

Oversees the operation of Home Care and Hospice Services. Responsibilities include: the overall operation and strategic direction of the agency; accountability, change management, communication, financial acumen, clinical care, quality outcomes, patient, family and staff satisfaction.

**Director of Quality – April 2005 – December 2005**

Responsibilities included: management of intake staff, scheduling, medical records, order tracking, insurance authorization and quality. Accountable for: Profit and Loss of clinical services; employee/management relations; customer satisfaction; policy and procedure compliance and establishing/implementing quality initiatives to meet regulatory and agency requirements. Responsible for departmental and assists with strategic planning. Maintained responsibilities as clinical liaison for computerized documentation system.

**Associate Director of Home Care Services & Rehabilitation Services Manager – December 1997 – April 2005**

Responsibilities included: management of rehabilitation services staff, schedulers, and triage nurse. Accountable for: customer satisfaction; staff education; clinical outcomes; scheduling system; implementation and ongoing clinical operation of the computerized documentation system; annual budgeting; assisted with policy and procedure development as well as preparation for regulatory surveys. Provided assessment, treatment and consultation to patients with speech, language and swallowing needs.

**Exeter Hospital – February 1985 – December 1997**

**Speech Language Pathologist**

**Senior Therapist**

**Speech Language Pathology Manager / Rehabilitation Services Manager**

Responsibilities included: providing direct patient care in acute care, home care, nursing homes and outpatient; developing and implementing programs; pediatric school contract management; supervision of clinical and office staff; program development; policy and procedure development; annual budget; establishing and monitoring quality measures; educational presentations.

# Sherry Ovens Burleigh DPT, MSPT

**OBJECTIVE:** Patient centered Physical Therapist with expertise in adult and geriatric care delivery seeking opportunity to Lead and mentor Home health and Hospice teams in providing excellent patient care experiences, while utilizing a framework that builds a culture of learning, continuous improvement and psychological safety while being fiscally mindful.

## PROFESSIONAL EXPERIENCE:

### ROCKINGHAM VNA & HOSPICE Exeter, NH-

#### **Performance Improvement Director**

June 2011- Present

Serve as Director for Quality Assurance, Staff Development, Health Information Management and Referral Intake teams. Responsibilities include developing and sustaining programs that not only meet and exceed regulatory requirements, but also to mentor and develop staff to maximize their potential. Lead and mentor agency in process improvement initiatives utilizing LEAN methodology and the Framework for Clinical Excellence. Serve as leader for agency Home Care Quality Assurance and Performance Improvement committee and team member of the Hospice Committee. Agency Privacy Officer. Serve as senior leadership therapy representative. Member of multiple committees including Policy and Procedure, Infection Prevention, Environment of Care and Safety (leader).

#### **Rehab and Specialty Services Director**

April 2009 - May 2011

Leader of therapy staff, medical social work and agency scheduling team. In this role I further developed team building throughout and between departments. Lead teams in refining the agency patient centered care approach with teaching related to the Triple Aim and organizational mission. Performed clinical oversight and education to staff related to treatment, documentation and regulatory compliance. Ancillary responsibilities included member of safety committee with transition to become the agency safety officer.

#### **Rehabilitation Manager**

May 2005-April 2009

Provided leadership to therapy team which included physical, occupational and speech language pathology therapists and assistants. Performed supervisory oversight, mentoring staff and training focused on therapy interventions, Medicare and regulatory requirements and clinical documentation. Responsibilities also included department budgeting, leadership of interdisciplinary teams coordinating patient care. Provided physical therapy patient care as volume dictated. Leadership representative for falls prevention team.

#### **Staff Physical Therapist**

October 2001- May 2005

Evaluated and developed treatment plans for predominantly homebound clients throughout Rockingham County. Implement plans of care for people with multiple impairments and diagnoses. Supervised PTA's and case-managed clients for multiple disciplines. Managed insurance authorization for managed care clients and assisted clients in improving mobility in the home, community and if indicated assisted clients in relocating to safe and appropriate levels of care available in the community. Proficient in electronic medical record entry.

### GENESIS REHABILITATION SERVICES Concord and Dover NH-

#### **Per Diem Staff Physical Therapist**

Dec 2002- May 2005

Evaluated, developed treatment plans, and treated short term and long term patients in skilled nursing facilities. Patient care included treatment of patients with variable diagnoses and medical co morbidities from orthopedic to chronic disease and sub-acute neurologic events.

#### **Staff Physical Therapist**

December 1999 - October 2001

Evaluated, developed treatment plans, and treated residents in skilled nursing facilities. Supervised PTAs for treatment, care planning and progression of patient care. Performed disposition planning with interdisciplinary team with focus on meeting client and family needs for safe and successful return to the home and community. Resident population inclusive of residents with cardiac, neurologic, oncologic, orthopedic, and chronic disease.

### GENESIS ELDER CARE REHABILITATION SERVICES Falmouth, MA-

February 1998 - December 1999

#### **Rehabilitation Program Manager**

Administrative supervision of Rehabilitation Services of 120-bed facility inclusive of physical, occupational and speech language pathology therapies. Coordinated plans of care with MDS Coordinator and interdisciplinary team under PPS guidelines, patient needs, and customer expectations. Development and maintenance of administrative



record keeping inclusive of personnel records, management reports, financial outcomes, and staffing. Managed quality services to meet both requirements and needs of State, OBRA, JCAHO, and GHV Corporate guidelines. Built and maintained a good working rehab team. Clinical liaison to Pulmonologist for Pulmonary Recovery Program. Evaluated, developed treatment plans and treated patients in the skilled nursing facility.

**Staff Physical Therapist**

**September 1997 - February 1998**

Evaluated, developed treatment plans, and treated residents in skilled nursing facilities. Supervised PTAs for treatment, care planning and progression of patient care. Performed disposition planning with interdisciplinary team with focus on meeting client and family needs for safe and successful return to the home and community. Resident population inclusive of residents with cardiac, neurologic, oncologic, orthopedic, and chronic disease.

**EDUCATION:**

Simmons College, Boston, MA: Doctor of Physical Therapy, with distinction

Simmons College, Boston, MA: Master of Science in Physical Therapy

Simmons College, Boston, MA: Bachelor of Science Degree in Health Science

**RESEARCH:**

Masters Thesis: Strength Testing Dynamometry: Reliability of Handheld Compared to a Stabilization System. Poster presentation MA Chapter APTA Conference and APTA Combined Sections Meeting. 1997 and National APTA Conference 1998.

**PROFESSIONAL DEVELOPMENT:** Available upon request.

**REFERENCES:** Available upon request.

**ADDITIONAL CREDENTIALS:**

Health Care Provider BLS Certified  
Licensed Physical Therapist, State of New Hampshire  
Licensed Physical Therapist, Commonwealth of Massachusetts  
LEAN Methodology & A3 Trained

**CONTRACTOR NAME: Rockingham Visiting Nurses Association and Hospice**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Karen Michel	Executive Director	\$179,000	0	0
Sherry Ovens Burleigh	Director of Performance Improvement	\$138,850	0	0

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-13)

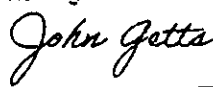
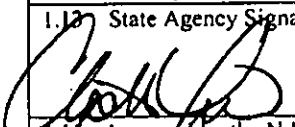
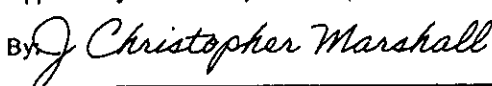
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Home Health and Hospice Care		<b>1.4 Contractor Address</b> 7 Executive Park Drive Merrimack, NH 03054	
<b>1.5 Contractor Phone Number</b> (603) 882-2941	<b>1.6 Account Number</b> 010-095-5676-103-502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5-6-2020		<b>1.12 Name and Title of Contractor Signatory</b> John Getts President / CEO	
<b>1.13 State Agency Signature</b>  Date: 5-7-2020		<b>1.14 Name and Title of State Agency Signatory</b> Christie Tupper, Associate Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By:  On: May 18, 2020			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of





**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health



## EXHIBIT B

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 D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. 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.

- 5.2. Culturally and Linguistically Appropriate Services (CLAS)

SS-2020-OCOM-16-HOMEC-13

Contractor Initials JG



**EXHIBIT B**

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
  - 6.1.2. 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.
  - 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



## EXHIBIT C

### Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to



**EXHIBIT C**

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the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business





Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

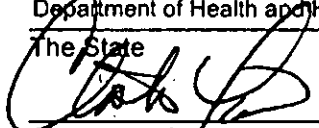

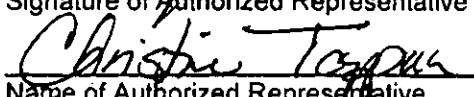
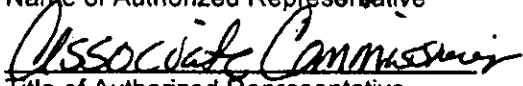
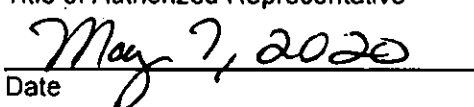
- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. Segregation. If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. Survival. Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services The State	HOME HEALTH & HOSPICE CARE
	
Signature of Authorized Representative	Signature of Authorized Representative
	John Getts
Name of Authorized Representative	Name of Authorized Representative
	President / CEO
Title of Authorized Representative	Title of Authorized Representative
	May 6, 2020
Date	Date



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_  
\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

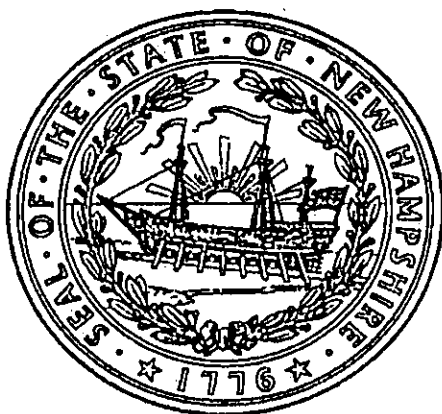
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that HOME HEALTH AND HOSPICE CARE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 27, 1973. 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: 65721

Certificate Number: 0004801280



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 11th day of February A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, **DEE PRINGLE**, hereby certify that:

(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of **Home Health & Hospice Care**  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **May 5, 2020** at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That **John Getts, President/CEO** (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Home Health & Hospice Care** to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 05/05/2020

  
\_\_\_\_\_  
Signature of Elected Officer

Name: **Dee Pringle**

Title: **Secretary of HHHC Board of Directors**





# Home Health & Hospice Care

## MISSION STATEMENT

“Home Health & Hospice Care provides trusted patient centered services that enhance each individual’s independence and quality throughout life.”

## CORE VALUES

- People deserve basic, patient-centered health care and, are **encouraged to take** responsibility for his/her health..
- Home health, hospice, palliative care and community services extending from birth to death are critical and cost effective components to an individual’s wellness over time.
- Health promotion and education are critical and cost-effective components in facilitating disease prevention and healing at home.
- Patients, significant loved ones, employees, volunteers, and business partners deserve to be treated with honesty and respect.
- Employees are the most valued resource in fulfilling HHHC’s mission, and their perspective and participation in decision-making is encouraged.
- An informed employee is an empowered employee.
- An ongoing commitment to employee education, to the continuing improvement of clinical practice, and to the creation of a culture that rewards skill enhancement serves to increase HHHC’s ability to deliver the best health care possible.
- HHHC is a significant strategic partner creating value within the continuum of care.
- HHHC is committed to looking continuously for ways to increase quality, efficiency and productivity in providing care.
- HHHC’s Board of Directors, management, volunteers and staff are committed to the highest standards of ethical conduct and to full compliance with all laws and regulations governing the agency.

## VISIONARY GOALS

A. HHHC is widely acknowledged to be the foremost, trusted, patient-centered community organization for home care, hospice, palliative care and supportive services.

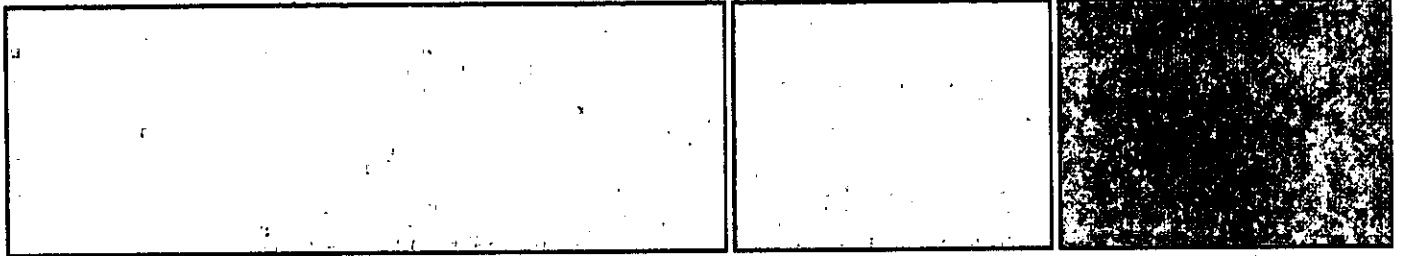
- Measured by increased market share (admission volume)
- Positive approval ratings in customer satisfaction surveys (CAHPS)

B. HHHC is firmly positioned financially and clinically to:

- Thrive in the new healthcare landscape;
- Respond programmatically to the growing needs of a larger community;
- Position the organization to take advantage of potential partnerships and acquisitions.

Measured by:

- a. Philanthropy success by engaging the community and growing financial support.
- b. Healthcare partnerships.
- c. Response to community needs through unique and valued programing.
- d. Recruitment and retention of qualified, superior, customer friendly staff.
- e. Maintaining positive financial performance.



# Home Health & Hospice Care

FINANCIAL STATEMENTS

June 30, 2019 and 2018

With Independent Auditor's Report





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Home Health and Hospice Care

We have audited the accompanying financial statements of Home Health and Hospice Care, which comprise the balance sheet as of June 30, 2019, and the related statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Home Health and Hospice Care as of June 30, 2019, and the results of its operations, changes in its net assets and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.

***Adjustments to Prior Period Financial Statements***

The financial statements as of June 30, 2018 and for the year then ended were audited by another auditor, whose report dated September 26, 2018 expressed an unmodified opinion on those statements. As discussed in Note 1 to the financial statements, the Association has adjusted its 2019 financial statements to retrospectively apply the change in accounting principle, Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). The other auditors reported on the financial statements before the retrospective adjustment.

As part of our audit of the year 2019 financial statements, we also audited the adjustments to the 2018 financial statements to retrospectively apply the change in accounting as described in Note 1. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to Home Health and Hospice Care's 2018 financial statements other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2018 financial statements as a whole.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 5, 2019

HOME HEALTH AND HOSPICE CARE

Balance Sheets

June 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 5,750,055	\$ 5,066,278
Short-term investments	101,233	101,092
Patient accounts receivable, net of allowance for uncollectible accounts of \$279,928 in 2019 and \$264,857 in 2018	2,938,032	3,216,877
Other receivable	46,733	46,394
Prepaid expenses	<u>423,017</u>	<u>250,285</u>
Total current assets	9,259,070	8,680,926
Investments	929,541	793,589
Assets limited as to use	5,453,183	5,162,287
Property and equipment, net	<u>2,924,606</u>	<u>3,244,060</u>
Total assets	<u>\$18,566,400</u>	<u>\$17,880,862</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 476,201	\$ 422,269
Accrued payroll and related items	1,733,192	1,597,176
Deferred revenue	<u>529,557</u>	<u>718,910</u>
Total current liabilities	2,738,950	2,738,355
Deferred compensation	<u>74,939</u>	<u>-</u>
Total liabilities	<u>2,813,889</u>	<u>2,738,355</u>
Net assets		
Without donor restrictions	12,077,960	11,575,724
With donor restrictions	<u>3,674,551</u>	<u>3,566,783</u>
Total net assets	<u>15,752,511</u>	<u>15,142,507</u>
Total liabilities and net assets	<u>\$18,566,400</u>	<u>\$17,880,862</u>

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

# HOME HEALTH AND HOSPICE CARE

## Statements of Operations

Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$21,440,174	\$21,585,463
Provision for bad debts	<u>(143,762)</u>	<u>(81,278)</u>
Net patient service revenue	21,296,412	21,504,185
Municipal appropriations	109,441	121,064
Other operating revenue	<u>308,750</u>	<u>279,370</u>
Total operating revenue	<u>21,714,603</u>	<u>21,904,619</u>
Operating expenses		
Salaries and benefits	18,999,175	19,022,970
Other operating expenses	3,238,724	3,482,191
Depreciation	<u>337,257</u>	<u>388,973</u>
Total operating expenses	<u>22,575,156</u>	<u>22,894,134</u>
Operating loss	<u>(860,553)</u>	<u>(989,515)</u>
Other revenue and gains (losses)		
Net assets released from restrictions	382,994	140,537
Contributions	824,813	967,134
Investment income	80,130	45,744
Change in fair value of investments	76,229	103,183
Loss on disposal of asset	<u>(1,377)</u>	<u>-</u>
Total other revenue and gains (losses)	<u>1,362,789</u>	<u>1,256,598</u>
Excess of revenue and gains over expenses and losses	502,236	267,083
Net assets released from restrictions for capital acquisition	<u>-</u>	<u>40,806</u>
Increase in net assets without donor restrictions	<u>\$ 502,236</u>	<u>\$ 307,889</u>

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



**HOME HEALTH AND HOSPICE CARE**

**Statements of Changes in Net Assets**

**Years Ended June 30, 2019 and 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balances, June 30, 2017	\$ <u>11,267,835</u>	\$ <u>2,944,194</u>	\$ <u>14,212,029</u>
Excess of revenue and gains over expenses	267,083	-	267,083
Net assets released from restrictions for capital acquisition	40,806	(40,806)	-
Net assets released from restrictions	-	(140,537)	(140,537)
Contributions	-	502,671	502,671
Investment income, net	-	57,433	57,433
Change in fair value of investments	-	<u>243,828</u>	<u>243,828</u>
Increase in net assets	<u>307,889</u>	<u>622,589</u>	<u>930,478</u>
Balances, June 30, 2018	<u>11,575,724</u>	<u>3,566,783</u>	<u>15,142,507</u>
Excess of revenue and gains over expenses and losses	502,236	-	502,236
Net assets released from restrictions	-	(382,994)	(382,994)
Contributions	-	244,468	244,468
Investment income, net	-	67,967	67,967
Change in fair value of investments	-	<u>178,327</u>	<u>178,327</u>
Increase in net assets	<u>502,236</u>	<u>107,768</u>	<u>610,004</u>
Balances, June 30, 2019	\$ <u>12,077,960</u>	\$ <u>3,674,551</u>	\$ <u>15,752,511</u>

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

**HOME HEALTH AND HOSPICE CARE**

**Statements of Cash Flows**

**Years Ended June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ 610,004	\$ 930,478
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	337,257	388,973
Provision for bad debts	143,762	81,278
Loss on disposal of asset	1,377	-
Change in fair value of investments	(254,556)	(347,011)
Contributions and investment income restricted for long-term purposes	(91,380)	(135,000)
(Increase) decrease in the following assets		
Patient accounts receivable	135,083	102,100
Other receivable	(339)	23,599
Prepaid expenses	(172,732)	163,378
Increase (decrease) in the following liabilities		
Accounts payable and accrued expenses	53,932	30,148
Accrued payroll and related expenses	136,016	48,992
Deferred revenue	(189,353)	(28,325)
Deferred compensation	74,939	-
Net cash provided by operating activities	<u>784,010</u>	<u>1,258,610</u>
Cash flows from investing activities		
Proceeds from sale of investments	711,969	-
Investment purchases	(887,156)	(459,874)
Capital expenditures	<u>(16,426)</u>	<u>(411,144)</u>
Net cash used in investing activities	<u>(191,613)</u>	<u>(871,018)</u>
Cash flows from financing activities		
Contributions and investment income received restricted for long-term purposes	<u>91,380</u>	<u>135,000</u>
Net increase in cash and cash equivalents	683,777	522,592
Cash and cash equivalents, beginning of year	<u>5,066,278</u>	<u>4,543,686</u>
Cash and cash equivalents, end of year	<u>\$ 5,750,055</u>	<u>\$ 5,066,278</u>

Supplemental disclosure of non-cash financing activities:

During 2018, the Association received a \$323,140 bequest which is recorded as a receivable in assets limited as to use at June 30, 2018

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

# HOME HEALTH AND HOSPICE CARE

## Notes to Financial Statements

June 30, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

Home Health and Hospice Care (the Association) is a non-stock, non-profit corporation organized in New Hampshire. The Association's primary purpose is to provide home health care services to residents of the City of Nashua and surrounding communities. The Association cares for patients in their homes, in nursing facilities and in its Community Hospice House.

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified as follows based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958 and FASB ASC 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

**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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Income Taxes

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

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

#### Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Cash and Cash Equivalents and Short-Term Investments

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use and investments.

Short term highly liquid investments with a maturity of more than three months and less than a year from the balance sheet date are classified as short-term investments. Short-term investments were \$101,233 in 2019 and \$101,092 in 2018.

The Association has cash deposits in major financial institutions which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 264,857	\$ 259,771
Provision for bad debts	143,762	81,278
Write-offs	<u>(128,691)</u>	<u>(76,192)</u>
Balance, end of year	<u>\$ 279,928</u>	<u>\$ 264,857</u>

The increase in the provision for bad debts is due to additional write offs related to review of receivables.

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

#### **Investments**

The Association reports investments at fair value, and has elected to report all gains and losses in the excess of revenue and gains over expenses and losses to simplify the presentation of these amounts in the statement of operations, unless otherwise stipulated by the donor or State law.

The value of alternative investments, primarily real estate securities, reflects the fund managers' net asset value (NAV), unless information becomes available indicating the reported NAV may require adjustment. The Association monitors the valuation methodologies and practices employed by the fund managers to arrive at NAV.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

#### **Assets Limited as to Use**

Assets limited as to use include assets designated by the governing board or restricted by donors, including bequests receivable. For assets limited as to use by the governing board, the board has designated these funds to be used, at their discretion, for future operating purposes and/or capital purposes. Bequests receivable are recorded when notification has been received that the Association is a beneficiary of an individual's will or trust, the will or trust has been declared valid and the amount to be received is reasonably estimated and measurable.

#### **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

#### **Deferred Revenue**

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

#### **Patient Service Revenue**

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

#### Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are included in other revenue in the accompanying statements of operations.

#### Recently Issued Accounting Pronouncements

Effective in 2019, the Association elected to retrospectively adopt the provisions of Accounting Standards Update (ASU) No. 2015-07, *Fair Value Measurement: Disclosures for Investments in Certain Entities that Calculate NAV per Share (or its Equivalent)*. Among other things, ASU No. 2015-07 removes the requirement to classify within the fair value hierarchy table in Levels 2 or 3 investments in certain funds measured at NAV as a practical expedient to estimate fair value. The ASU also requires that any NAV-measured investments excluded from the fair value hierarchy table be summarized as an adjustment to the table so that total investments can be reconciled to the balance sheet. The adoption resulted only in changes to the Association's investment disclosures.

In August 2016, FASB issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant, and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended June 30, 2019. Required disclosures for 2018 are also included in these financial statements.

# HOME HEALTH AND HOSPICE CARE

## Notes to Financial Statements

June 30, 2019 and 2018

### 2. Availability and Liquidity of Financial Assets

As of June 30, 2019, the Association has working capital of \$6,520,120 and average days (based on normal expenditures) cash and liquid investments on hand of 111 which includes cash and investments.

Financial assets and liquidity resources available within one year for general expenditures, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 5,750,055	\$ 5,066,278
Short-term investments	101,233	101,092
Patient accounts receivable, net	2,938,032	3,216,877
Other receivable	46,733	46,394
Investments	<u>929,541</u>	<u>793,589</u>
Financial assets available to meet cash needs for general expenditures and unfunded within one year	<u>\$ 9,765,594</u>	<u>\$ 9,224,230</u>

The Association also has a line of credit available to meet short-term needs. See Note 6 for information about this arrangement.

The Association manages its cash available to meet general expenditures following three guiding principles:

- Operating within a prudent range of financial soundness and stability;
- Maintaining adequate liquid assets; and
- Maintaining sufficient reserves to provide reasonable assurance that long-term commitments and obligations under endowments with donor restrictions and quasi-endowments that support mission fulfillment will continue to be met, ensuring the sustainability of the Association.

**HOME HEALTH AND HOSPICE CARE**

**Notes to Financial Statements**

**June 30, 2019 and 2018**

**3. Investments and Assets Limited as to Use**

A summary of investments and assets limited as to use is as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 617,255	\$ 499,191
Fixed income investments	250,074	542,885
Common equity securities	82,163	79,327
Exchange traded funds	5,318,848	4,390,933
Alternative investments	114,384	120,400
Bequest receivable	<u>-</u>	<u>323,140</u>
 Total investments and assets limited as to use	 <b><u>\$ 6,382,724</u></b>	 <b><u>\$ 5,955,876</u></b>

Investments and assets limited as to use are classified as follows:

Investments	\$ 929,541	\$ 793,589
Assets limited as to use	<u>5,453,183</u>	<u>5,162,287</u>
 Total	 <b><u>\$ 6,382,724</u></b>	 <b><u>\$ 5,955,876</u></b>

Cash and cash equivalents included in investments and assets limited as to use are excluded from cash equivalents for cash flow purposes.

During 2018, the Association received notification of a bequest which was recorded as a receivable totaling \$323,140 within assets limited as to use in the accompanying balance sheet at June 30, 2018. The bequest is time restricted and is reflected within net assets with donor restrictions at June 30, 2018. During 2019, the bequest receivable was received and is included in the Association's investments.

The composition of assets limited as to use at fair value consists of the following:

	<u>2019</u>	<u>2018</u>
Board designated for long-term investment	\$ 1,703,693	\$ 1,595,504
Assets available for release to net assets without donor restriction based on the Association's spending policy	1,035,684	925,342
Donor restricted for various programs	411,280	97,277
Bequest receivable	-	323,140
Funds held for Section 457(b) deferred compensation plan	74,939	-
Donor restricted endowment funds	<u>2,227,587</u>	<u>2,221,024</u>
 Total assets limited as to use	 <b><u>\$ 5,453,183</u></b>	 <b><u>\$ 5,162,287</u></b>



## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

The following table sets forth a summary of the Association's investments valued using a reported NAV at June 30:

Investment	Fair Value Estimated Using NAV Per Share at June 30				2018
	2019	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period	
HCP, Inc.	\$ 51,168	No restriction	In writing	None	\$ 38,730
Weyerhaeuser	<u>63,216</u>	No restriction	Not available	None	<u>81,670</u>
	<u>\$ 114,384</u>				<u>\$ 120,400</u>

#### Fair Value Measurements

FASB Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

The following presents the balances of assets measured at fair value on a recurring basis at June 30:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>
<b><u>2019</u></b>			
Cash and cash equivalents	\$ 617,255	\$ 617,255	\$ -
Corporate bonds	250,074	-	250,074
Equity securities	82,163	82,163	-
Exchange traded funds	<u>5,318,848</u>	<u>5,318,848</u>	<u>-</u>
Total assets measured at fair value	6,268,340	<u>\$ 6,018,266</u>	<u>\$ 250,074</u>
Investments measured at NAV	<u>114,384</u>		
Total	<u>\$ 6,382,724</u>		
<b><u>2018</u></b>			
Cash and cash equivalents	\$ 499,191	\$ 499,191	\$ -
Corporate bonds	492,768	-	492,768
Treasury notes	50,117	50,117	-
Equity securities	79,327	79,327	-
Exchange traded funds	<u>4,390,933</u>	<u>4,390,933</u>	<u>-</u>
Total measured at fair value	5,512,336	<u>\$ 5,019,568</u>	<u>\$ 492,768</u>
Investments measured at NAV	<u>120,400</u>		
Total	<u>\$ 5,632,736</u>		

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

The corporate bonds are valued based on quoted market prices of similar investments and categorized as level 2 investments.

Total investment income and change in fair value of investments reported within the statement of operations and the statement of changes in net assets are as follows at June 30:

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Investment income	\$ 80,130	\$ 45,744
Change in fair value of investments	<u>76,229</u>	<u>103,183</u>
Total net assets without donor restrictions	<u>156,359</u>	<u>148,927</u>
Net assets with donor restrictions		
Investment income	67,967	57,433
Change in fair value of investments	<u>178,327</u>	<u>243,828</u>
Total net assets with donor restrictions	<u>246,294</u>	<u>301,261</u>
Total	<u>\$ 402,653</u>	<u>\$ 450,188</u>

The Association's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the values of investments at any given time.

#### 4. Endowment

The Association 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 of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Association; and
- (7) The investment policies of the Association.

# HOME HEALTH AND HOSPICE CARE

## Notes to Financial Statements

June 30, 2019 and 2018

### Investment and Spending Policies

The Association has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. The long-term objective of the investment policy is to generate a total return on investments equal to the Consumer Price Index plus 5% over a three year term for overall performance. The Association's annual spending policy is based on up to 5% of the average fair market value of endowment net assets over the past three to five years, using June 30 as the measurement date. For the year ended June 30, 2019, the Board of Directors approved a 5% spending policy release of \$135,952. For the year ended June 30, 2018, the Board of Directors approved a 4% spending policy release of \$108,706.

### Funds with Deficiencies

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or the Act requires the Association to retain as a fund of perpetual duration. This policy includes the Board's interpretation of UPMIFA that they do not permit spending from underwater endowment. There were no deficiencies of this nature as of June 30, 2019 and 2018.

Net assets with perpetual donor restrictions consist of assets for which income can be used for the following purposes at June 30:

	<u>2019</u>	<u>2018</u>
Endowment to be held in perpetuity, the income from which is expendable to support the Hospice House	\$ 2,109,572	\$ 2,103,009
Endowments to be held in perpetuity, the income from which is expendable to support home health care and hospice services	<u>118,015</u>	<u>118,015</u>
Total endowment funds	<u>\$ 2,227,587</u>	<u>\$ 2,221,024</u>

# HOME HEALTH AND HOSPICE CARE

## Notes to Financial Statements

June 30, 2019 and 2018

### Endowment Net Asset Composition

The Association had the following endowment-related activities, which are included in net assets with donor restrictions:

Endowment net assets, June 30, 2017	\$ 2,818,811
Contributions	135,000
Investment income	57,433
Change in fair value of investments	243,828
Net assets released from restrictions	<u>(108,706)</u>
Endowment net assets, June 30, 2018	3,146,366
Contributions	6,563
Investment income	67,967
Change in fair value of investments	178,327
Net assets released from restrictions	<u>(135,952)</u>
Endowment net assets, June 30, 2019	<u>\$ 3,263,271</u>

### 5. Property and Equipment

Property and equipment consist of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 688,480	\$ 688,480
Land improvements	12,844	12,844
Building and improvements	3,789,881	3,789,881
Furniture and equipment	<u>1,636,187</u>	<u>1,776,048</u>
Total cost	6,127,392	6,267,253
Less accumulated depreciation	<u>3,202,786</u>	<u>3,023,193</u>
Property and equipment, net	<u>\$ 2,924,606</u>	<u>\$ 3,244,060</u>

### 6. Line of Credit

The Association has a \$250,000 revolving unsecured line of credit with a local bank payable on demand, with interest at the bank's prime rate. The line of credit is on-demand and does not have a maturity date. There was no outstanding balance at June 30, 2019 and 2018.

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

#### 7. Patient Service Revenue

Patient service revenue is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$ 17,482,675	\$ 17,263,314
Medicaid	681,464	596,379
Other insurance	3,100,308	3,458,666
Private pay	<u>175,727</u>	<u>267,104</u>
Total	<u>\$ 21,440,174</u>	<u>\$ 21,585,463</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Association occasionally provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The Association determines the estimated cost associated with providing charity care by calculating a ratio of cost to gross charges and then multiplying that ratio by gross uncompensated charges associated with providing care to patients eligible for free care. The estimated cost of providing services to charity care patients was approximately \$125,000 in 2019 and \$100,000 in 2018. Funds received from gifts and grants to subsidize charity care services provided, as well as provide other community services and programs to surrounding towns; were approximately \$115,067 in 2019 and \$221,000 in 2018. Of these amounts, approximately \$127,736 in 2019 and \$94,000 in 2018 was expended to subsidize charity care.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge.

The Association was able to provide the above charity care under sliding fee schedule policies and to perform other charitable activities principally through local community support and State grants. Local community support consisted of United Way and municipal appropriations.

## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

#### 8. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$ 16,535,405	\$ 16,721,921
Other operating expenses		
Program supplies	1,176,331	1,196,737
Contract services	471,182	598,728
Transportation	354,464	399,003
Other	1,017,963	1,063,424
Depreciation	<u>294,054</u>	<u>342,724</u>
Total program services	<u>19,849,399</u>	<u>20,322,537</u>
Administrative and general		
Salaries and benefits	2,463,770	2,301,049
Other operating expenses		
Contract services	69,226	80,795
Other	149,558	143,504
Depreciation	<u>43,203</u>	<u>46,249</u>
Total administrative and general	<u>2,725,757</u>	<u>2,571,597</u>
Total	<u>\$ 22,575,156</u>	<u>\$ 22,894,134</u>

The Association used Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

#### 9. Retirement Plan

The Association adopted a defined contribution plan effective January 1, 1991 covering substantially all of its employees. Employer contributions are discretionary and determined on an annual basis. Benefit expense related to this plan amounted to \$281,709 in 2019 and \$258,205 in 2018.

The Association also offers to certain executives the option to participate in a plan established in accordance with Section 457(b) of the Internal Revenue Code. The Association made no contributions to the 457(b) plan for the years ended June 30, 2019 and 2018.

**HOME HEALTH AND HOSPICE CARE**

**Notes to Financial Statements**

**June 30, 2019 and 2018**

**10. Net Assets**

At June 30, 2019 and 2018, net assets without donor restrictions are fully available to support operations of the Association.

Net assets with donor restrictions were as follows:

	<u>2019</u>	<u>2018</u>
Specific purpose		
Good grief and grieving children	\$ 2,146	\$ 35,307
Grant access to care	4,583	19,583
Hospice house capital upgrades	84,817	-
Good cheer	23,873	-
Miscellaneous funds	<u>50,362</u>	<u>42,387</u>
Total specific purpose	<u>165,781</u>	<u>97,277</u>
Passage of time		
Bequest	<u>245,499</u>	<u>323,140</u>
Subject to the Association's spending policy and appropriation		
Unappropriated spending	<u>1,035,684</u>	<u>925,342</u>
Assets held in perpetuity		
Hospice house	2,109,572	2,103,009
Home health care and hospice services	<u>118,015</u>	<u>118,015</u>
Total assets held in perpetuity	<u>2,227,587</u>	<u>2,221,024</u>
Total net assets with donor restrictions	<u>\$ 3,674,551</u>	<u>\$ 3,566,783</u>

**11. Concentration of Risk**

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Following is a summary of accounts receivable by funding source:

	<u>2019</u>	<u>2018</u>
Medicare	67 %	70 %
Other	<u>33</u>	<u>30</u>
Total	<u>100 %</u>	<u>100 %</u>



## HOME HEALTH AND HOSPICE CARE

### Notes to Financial Statements

June 30, 2019 and 2018

#### 12. Commitments and Contingencies

##### Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at June 30, 2019 and 2018 which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims for incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

##### Litigation

The Association is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Association's future financial position or results of operations.

#### 13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through November 5, 2019, which is the date the financial statements were available to be issued.

# Home Health & Hospice Care

## 2020 Board of Directors

Member	Address	Phone	E-mail address
Elizabeth Cote <i>Chair</i>	39 Raymond Street Nashua, NH 03064 <i>Co-Founder The Long Group</i>	(w) 603-424-5664 (c) 603-303-7561  Text when possible	<a href="mailto:EmCote@msn.com">EmCote@msn.com</a>
Scott Flegal <i>Vice-Chair</i>	159 Main St, Nashua, NH 03060 <i>Lawyer &amp; Business Owner</i>	(w) 603-882-7032 (c) 603-661-0909	<a href="mailto:ScottFlegal@Flegal.com">ScottFlegal@Flegal.com</a>
Rolf Goodwin <i>Treasurer</i>	900 Elm Street Manchester, NH 03105 <i>McLane Middleton PA</i>	(c) 603-628-1176	<a href="mailto:Rolf.Goodwin@mclane.com">Rolf.Goodwin@mclane.com</a>
Dee Pringle <i>Secretary</i>	19 Summerfield Way Amherst, NH 03031 <i>President of the Good Cheer Society</i>	(h) 603-249-5498	<a href="mailto:Dee_Pringle@yahoo.com">Dee_Pringle@yahoo.com</a>
David Christiansen	19 Elliott Street Nashua, NH 03064 <i>Managing Partner of Ezentria</i>	(c) 603-718-2070 (h) 603-886-6402	<a href="mailto:Dave@Ezentria.com">Dave@Ezentria.com</a>
David Phillips	15 Normand Circle, Bedford, NH 03110 <i>Friends of the Aine Foundation</i>	(h) 603-305-3204	<a href="mailto:David@PhillGroup.com">David@PhillGroup.com</a>
Jeanine Kilgallen	16 Ellie Drive Merrimack, NH 03054 <i>General Counsel &amp; VP</i>	(h) 603-801-4462 (w) 603-520-6129	<a href="mailto:Jeanine.Kilgallen@SLCGroupHoldings.com">Jeanine.Kilgallen@SLCGroupHoldings.com</a>
Jennifer Leonard Yeomans	21 Dahl Road Merrimack, NH 03054 <i>CPA - Rivier University- Retired</i>	(c) 603-759-5557	<a href="mailto:JenniferLYeomans@gmail.com">JenniferLYeomans@gmail.com</a>
John Getts	HHHC 11 Rockingham Road #C Auburn, NH 03032 <i>President/CEO</i>	(w) 603-689-2950 (h) 603-428-7554 (c) 603-493-4512	<a href="mailto:John.Getts@hhhc.org">John.Getts@hhhc.org</a>
John W. Truslow	14 Steeple Lane Amherst, NH 03031 <i>BAE Systems, Inc./Electronic Systems Sector</i>	(c) 202-288-5674	<a href="mailto:John@Truslow.org">John@Truslow.org</a>
Jolie Blauvelt	38 Van Dyke Road Hollis, NH 03049 <i>Philanthropist</i>	(h) 603-465-2511	<a href="mailto:Ardathnoni@msn.com">Ardathnoni@msn.com</a>

<b>Member</b>	<b>Address</b>	<b>Phone</b>	<b>E-mail address</b>
Keith Stahl	26 Twin Brook Lane Bedford, NH 03110 <i>Executive Medical Director CMC</i>	(w) 603-665-4832	<a href="mailto:Keith.stahl@CMC-nh.org">Keith.stahl@CMC-nh.org</a>
Ken Bridgewater	22 Fells Drive Amherst, NH 03031 <i>Retired Business Owner</i>	(h) 603-673-8085 (c) 603-732-6642	<a href="mailto:KBridge39@mac.com">KBridge39@mac.com</a>
Linda Robinson	312 Boston Post Road Amherst, NH 03031 <i>Retired Teacher</i>	(h) 603-673-9219 (c) 603-493-2081	<a href="mailto:TerryR1045@aol.com">TerryR1045@aol.com</a>
Lisa Law	78 Concord Street Nashua, NH 03064 <i>Feng Shui, Organizing, Home Staging</i>	(w) 603-566-6109	<a href="mailto:Lisa@LisaLawLifestyleDesigns.com">Lisa@LisaLawLifestyleDesigns.com</a>
Marcia Donaldson	38 Van Dyke Road Hollis, NH 03049 <i>Marketing Communication Consultant</i>	(h) 603-465-2511 (c) 603-345-4039	<a href="mailto:Wsource2239@gmail.com">Wsource2239@gmail.com</a>
Pat Brunini	30 Sandpiper Lane Merrimack NH 03054 <i>K. P. Ventures, LLC KPB Pretzels, LLC</i>	(c) 603 674-3385 (w) 603-886-3503	<a href="mailto:k-pbrunini@comcast.net">k-pbrunini@comcast.net</a>
Peter Chaloner	307-3 Amherst Street Nashua, NH 03063 <i>Retired CFO</i>	(h) 603-881-3657 (c) 603-321-8387	<a href="mailto:PChaloner@icloud.com">PChaloner@icloud.com</a>
Sandy Rodgers	31 Kent Lane Nashua, NH 03062 <i>Retired Fiber Artist</i>	(c) 603-801-8650	<a href="mailto:SandraGRodgers@gmail.com">SandraGRodgers@gmail.com</a>
Scott Toothaker	102 Perimeter Road c/o Melanson Heath Nashua, NH 03064 <i>President</i>	(c) 603-867-8253	<a href="mailto:SToothaker@MelansonHeath.com">SToothaker@MelansonHeath.com</a>
Stephanie Wolf-Rosenblum, MD	47 Berkeley Street Nashua NH 03064 <i>Vice President, Development and External Affairs - Retired</i>	(c) 603-493-7593	<a href="mailto:swolfrosenblum@gmail.com">swolfrosenblum@gmail.com</a>
Sue Berube	26 Laurel Drive Bedford · NH 03110 <i>VP of Eaton &amp; Berube Insurance Agency</i>	(c) 603-486-8224 (w) 603-689-7211	<a href="mailto:sberube@eatonberube.com">sberube@eatonberube.com</a>

## JOHN GETTS

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### EXPERIENCE

#### Home Health & Hospice Care, Merrimack NH

*President / Chief Executive Officer* 2014 – present

#### Greenbriar Terrace Healthcare Center, Nashua NH

*Chief Executive Officer* 1999 - 2014

#### The Ivy Corporation, Pittsfield MA

*Regional Director* 1993 - 1999

#### Integrated Health Services, Derry, NH

*Executive Director* 1989 - 1993

#### Mckevley Health Care Centers, Concord, NH

*Administrator* 1983 - 1989

### EDUCATION

University of New Hampshire Bachelor of Science Health Administration

Plymouth State University Masters Studies

### PROFESSIONAL ASSOCIATIONS

Current President, VNAHSNNE

Current Board Member, New Hampshire Homecare, Hospice & Palliative Care Alliance

Past Chair, New Hampshire Healthcare Association

Past Chair, SJCS Meals on Wheels

Past Board Member, College of Healthcare Administrators

## EXPERIENCE

### Home Health & Hospice Care, Merrimack, NH

*Senior Management* 2006-present

*Quality Manger* 1998-2006

### Healthsouth Rehabilitation Hospital, Concord, NH

*Nursing Leadership, Supervisor* 1996-1998

*Clinical RN* 1992-1996

### Hitchcock Clinic, Concord, NH

*Office Coordinator* 1987-1992

### Catholic Medical Center, Manchester, NH

*Clinical RN* 1985-1987

### Dartmouth Hitchcock, Hanover, NH

*Clinical RN Cardiac Unit* 1984-1985

## EDUCATION

Saint Anselm College Bachelor of Science Nursing 1984

Saint Joseph College Master of Science Nursing 2008

DaVinci Consulting Executive Group 2012

## ACHEIVEMENTS

America College of Health Care Executives Board Certified 2014

Dartmouth Institute Yellow Belt Certification 2016

Leadership New Hampshire 2018

## VOLUNTEER WORK

Friends of Aine Foundation, Board Member 2018

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# Lucille A. Saia

Lucy.Saia@hhhc.org

(603) 689-2905

## PROFESSIONAL SUMMARY

Successful Home Care Nursing Director with over 20 years in private and public health community based agencies. Leadership skills in home care operations, improvement of patient outcomes, regulatory compliance, staff development and performance metrics.

## EDUCATION

- Quality Management Certificate, Rivier College, Nashua, NH
- Master of Business Administration, Rivier University, Nashua, NH
- Master of Science in Community Health Nursing, Boston College, Chestnut Hill, MA
- Bachelor of Science in Nursing, Boston College, Chestnut Hill, MA

## ACCOMPLISHMENTS

- Yellow Belt Certification, Dartmouth Institute
- FEMA Training, Emergency Planning

## RECENT EMPLOYMENT HISTORY

**Home Health and Hospice Care**  
Director of Home Care

2003-Present

**Nashua Public Health Department**  
Manager of Public Health

1999-2003

## COMMUNITY SERVICE

Visiting Nurse Association of America	Education Committee Member
NH Home Care Legislative Committee	Member
Integrated Delivery Network Community Engagement Committee	Member
Rivier University Advisory Council	Member
Nashua Community College Nursing Advisory Board	Member
Greater Nashua Medical Reserve Corps	Board Member
Greater Nashua Community Improvement Committee	Member
Healthcare Emergency Response Coalition	Member

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
John Getts	President/CEO		0	0
Lucy Saia	Director of Home Care		0	0
Barbara Lafrance	Director of Hospice		0	0

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-14)

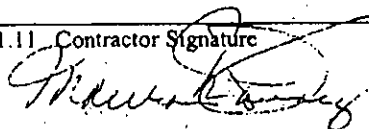
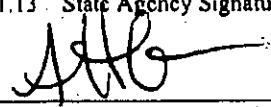
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


**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 VNA at HCS, Inc.		1.4 Contractor Address PO Box 564 312 Marlboro Street Keene, NH	
1.5 Contractor Phone Number (603) 352-2253	1.6 Account Number 010-095-5676-103-502664 95010999	1.7 Completion Date April 30, 2021	1.8 Price Limitation \$500,000
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 5-11-20		1.12 Name and Title of Contractor Signatory Marka McQuerny <sup>President &amp;</sup> CEO	
1.13 State Agency Signature  Date: 5/12/20		1.14 Name and Title of State Agency Signatory Ann Landry Associate Contract	
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: <u>J Christopher Marshall</u> On: 5/13/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 5-11-20



**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



**EXHIBIT A**

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of

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Contractor Initials 



**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health



## EXHIBIT B

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 D, Business Associate Agreement, which has been executed by the parties.

- 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

### 3. Reporting Requirements

- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

### 4. Performance Measures

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.


### 5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. 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.

- 5.2. Culturally and Linguistically Appropriate Services (CLAS)

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Contractor Initials 

Date 5.11.20





**EXHIBIT B**

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
- 6.1.2. 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.
- 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



## EXHIBIT C

### Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to



**EXHIBIT C**

the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

*[Handwritten Signature]*

*5.11.20*



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - i. For the proper management and administration of the Business Associate;
  - ii. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - iii. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) **Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI.

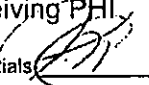
  
5.11.20



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary:

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.





Exhibit D

- e. **Segregation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) i, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services

The State

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

VNA at HCS  
Name of the Contractor

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

[Signature]  
Tom Larkin  
Assoc. Commission  
5/11/20

[Signature]  
MAURA McQUEENY  
President & CEO  
5.11.20



**EXHIBIT E**

**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



\_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist; or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

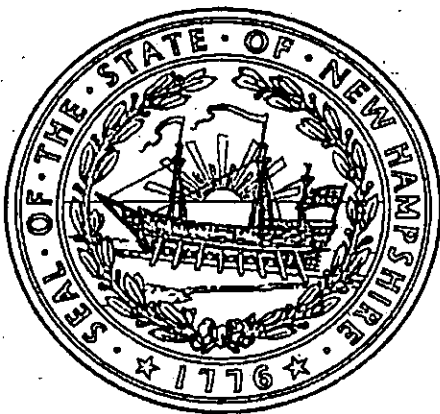
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0004882946



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 3rd day of April A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Julie E Greenwood, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of VNA at HCS  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on April 13, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

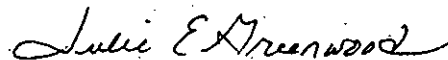
**VOTED:** That Maura McQueeney (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of VNA at HCS to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 4/13/2020



Signature of Elected Officer  
Name: Julie E. Greenwood  
Title: President



HOMEHEA-02

MCORMIER

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/26/2020

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 Berkshire Insurance Group, Inc PO Box 4889 Pittsfield, MA 01202	CONTACT NAME:	
	PHONE (A/C, No, Ext): (866) 636-0244	FAX (A/C, No): (413) 447-1977
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Philadelphia Indemnity Insurance Company	18058
	INSURER B: ATLANTIC CHARTER INSURANCE GROUP	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

INSURED  
Home Healthcare Hospice & Community Services, Inc.  
& VNA at HCS, Inc.  
PO Box 564  
Keene, NH 03431

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER:			PHPK2081408	1/4/2020	1/4/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPOP AGG \$ 3,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WCA00539808	7/1/2019	7/1/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liab			PHPK2081408	1/4/2020	1/4/2021	per claim \$ 1,000,000
A	Professional Liab			PHPK2081408	1/4/2020	1/4/2021	Aggregate \$ 3,000,000

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

## CERTIFICATE HOLDER

## CANCELLATION

State of New Hampshire  
Department of Health & Human Services  
129 Pleasant Street  
Concord, NH 03301

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

AUTHORIZED REPRESENTATIVE

*Maurice Cormier*



**Mission of Home Healthcare, Hospice and Community Services:**

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY  
SERVICES, INC. AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2019 AND 2018**



**CLAcconnect.com**

**WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING**



**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
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CliftonLarsonAllen LLP  
CLAAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Home Healthcare, Hospice and Community Services, Inc. and Affiliate  
Keene, New Hampshire

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice and Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheet as of June 30, 2019 and 2018, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

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

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Board of Directors  
Home Healthcare, Hospice and Community Services, Inc. and Affiliate

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice and Community Services, Inc. and Affiliate as of June 30, 2019 and 2018, and the results of their operations, changes in their net assets, and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Effect of Adopting New Accounting Standard**

As described in Note 1, Home Healthcare, Hospice and Community Services, Inc. and Affiliate adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. Our opinion is not modified with respect to that matter.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Boston, Massachusetts  
March 6, 2020

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
CONSOLIDATED BALANCE SHEETS  
JUNE 30, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 343,467	\$ 247,576
Investments	17,267	17,938
Patient Accounts Receivable, Less Allowance for Uncollectible Accounts of \$652,535 in 2019 and \$620,128 in 2018	2,366,149	2,132,956
Other Receivables	324,782	191,155
Prepaid Expenses	224,029	249,650
Total Current Assets	3,275,694	2,839,275
<b>ASSETS LIMITED AS TO USE</b>	12,642,547	12,248,325
<b>PROPERTY AND EQUIPMENT, NET</b>	2,657,038	2,978,403
Total Assets	\$ 18,575,279	\$ 18,066,003
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Line of Credit	\$ 533,503	\$ 667,125
Accounts Payable and Accrued Expenses	1,300,311	502,305
Accrued Payroll and Related Expenses	1,002,194	1,114,892
Deferred Revenue	543,274	622,004
Total Current Liabilities	3,379,282	2,906,326
<b>NET ASSETS</b>		
Without Donor Restrictions	14,267,831	14,205,505
With Donor Restrictions	928,166	954,172
Total Net Assets	15,195,997	15,159,677
Total Liabilities and Net Assets	\$ 18,575,279	\$ 18,066,003

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
CONSOLIDATED STATEMENTS OF OPERATIONS  
YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUE</b>		
Patient Service Revenue	\$ 13,093,709	\$ 14,463,382
Provision for Bad Debt	<u>(129,445)</u>	<u>(367,378)</u>
Net Patient Service Revenue	12,964,264	14,096,004
Other Operating Revenue	2,598,094	2,561,188
Net Assets Released from Restrictions Used for Operations	<u>107,946</u>	<u>45,441</u>
Total Operating Revenue	15,670,304	16,702,633
<b>OPERATING EXPENSES</b>		
Salaries and Related Expenses	11,958,073	13,428,756
Other Operating Expenses	4,751,034	5,130,498
Depreciation	431,929	455,303
Total Operating Expenses	<u>17,141,036</u>	<u>19,014,557</u>
<b>OPERATING LOSS</b>	(1,470,732)	(2,311,924)
<b>OTHER REVENUE AND GAINS</b>		
Contributions and Fundraising Income	634,736	425,576
Investment Income, Net	171,101	167,938
Realized and Unrealized Gains on Investments	724,386	697,024
Total Other Revenue and Gains	<u>1,530,223</u>	<u>1,290,538</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	59,491	(1,021,386)
Net Assets Released from Restrictions Used for Capital	<u>2,835</u>	<u>172,287</u>
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>\$ 62,326</u>	<u>\$ (849,099)</u>

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS  
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Excess (Deficiency) of Revenue of Expenses	\$ 59,491	\$ (1,021,386)
Net Assets Released from Restrictions Used for Capital	2,835	172,287
Change in Net Assets Without Donor Restrictions	62,326	(849,099)
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>		
Contributions	12,822	-
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Net Assets Released from Restrictions Used for Operations	(107,946)	(45,441)
Net Assets Released from Restrictions Used for Capital	(2,835)	(172,287)
Change in Net Assets With Donor Restrictions	(26,006)	(139,537)
<b>CHANGE IN NET ASSETS</b>	36,320	(988,636)
Net Assets - Beginning of Year	15,159,677	16,148,313
<b>NET ASSETS - END OF YEAR</b>	\$ 15,195,997	\$ 15,159,677

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 36,320	\$ (988,636)
Adjustments to Reconcile Change in Net Assets to Net Cash		
Used by Operating Activities:		
Depreciation	431,929	455,303
Provision for Bad Debts	129,445	367,378
Realized and Unrealized Gains on Investments	(782,506)	(760,141)
Investment Income Restricted for Reinvestment	(13,833)	(15,074)
(Increase) Decrease in:		
Investments	671	598
Patient Accounts Receivable	(362,638)	(166,864)
Other Receivables	(133,627)	304,113
Prepaid Expenses	25,621	108,843
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	798,006	(73,615)
Accrued Payroll and Related Expenses	(112,698)	(48,123)
Deferred Revenue	(78,730)	74,730
Net Cash Used by Operating Activities	(62,040)	(741,488)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(4,235,594)	(2,814,287)
Proceeds from Sale of Investments	4,637,711	3,152,045
Capital Expenditures	(110,564)	(174,237)
Net Cash Provided by Investing Activities	291,553	163,521
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Line of Credit	1,522,000	1,730,000
Payments on Line of Credit	(1,655,622)	(1,262,721)
Net Cash Provided (Used) by Financing Activities	(133,622)	467,279
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	95,891	(110,688)
Cash and Cash Equivalents - Beginning of Year	247,576	358,264
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 343,467	\$ 247,576
<b>SUPPLEMENTAL DISCLOSURE</b>		
Interest Paid	\$ 36,935	\$ 25,300

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Home Healthcare, Hospice and Community Services, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

**Affiliate**

VNA at HCS, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice, and community services.

**Principles of Consolidation**

The consolidated financial statements include the accounts of Home Healthcare, Hospice and Community Services, Inc. and its affiliate, VNA at HCS, Inc. (collectively, the Association). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

**Income Taxes**

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

**Use of Estimates**

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

**Basis of Presentation**

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

**Net Assets Without Donor Restrictions** – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions includes assets set aside by the board of directors for future use.



**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Net Assets With Donor Restrictions – 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. 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.

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of time restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets as net assets released from restrictions.

Donated services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Contributions, including pledges receivable which are unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Gifts of long-lived assets are reported as assets without donor restrictions unless explicit donor stipulations specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

**Allowance for Uncollectible Accounts**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully reserved. Management regularly reviews revenue data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows as of June 30:

	2019	2018
Balance - Beginning of Year	\$ 620,128	\$ 575,388
Provision	129,445	367,378
Write-Offs	(97,038)	(322,638)
Balance - End of Year	<u>\$ 652,535</u>	<u>\$ 620,128</u>

**Investments**

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as noncurrent assets.

The Association reports investments at fair value and has elected to report all gains and losses in the Excess (Deficiency) of Revenue of Expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or state law.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets, statements of operations, and statements of changes in net assets.

**Assets Limited as to Use**

Assets limited as to use includes designated assets set aside by the board of directors and donor contributions.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Assets with an estimated useful life of more than one year and a historical cost in excess of \$5,000 are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

**Deferred Revenue**

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

**Patient Service Revenue**

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee for service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payors, and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

**Cost Allocations**

The Association operates several related programs. Costs directly attributable to a program are charged to the respective program services. Management and general costs of the Association have been allocated between the programs on the basis of actual direct program costs.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measure of Operations**

For purposes of presentation, transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses. The consolidated statements of operations include the operating loss. Changes in net assets without donor restrictions which are excluded from the operating loss, consistent with industry practice, include contributions and fundraising income, investment income and realized and unrealized gains and losses on investments.

**Excess (Deficiency) of Revenues Over Expenses**

The consolidated statements of operations includes the excess (deficiency) of revenues over expenses. Changes in net assets without donor restrictions which are excluded from the excess (deficiency) of revenues over expenses, consistent with industry practice, include contributions of, and net assets released from donor restrictions related to, long-lived assets.

**Functional Expenses**

The financial statements contain certain categories of expenses that attributable to one or more program or supporting functions of the Association. Expenses are directly allocated to program or support services whenever possible. Other shared expenses are allocated based on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and occupancy, which are allocated on a square footage basis, salaries and benefits, which are allocated on a basis of estimated time and effort, and information technology, which is allocated based on estimates of time and cost of the specific technology utilized. See Note 8 for the natural classification detail of expenses by function.

**Reclassifications**

Certain reclassifications have been made to prior year amounts to conform with the current year presentation.

**Change in Accounting Principle**

The Association has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, granters, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes, investment return, expenses, and liquidity. Adoption of the new standard had no effect on the previously reported change in net assets or net assets balance.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Pronouncements**

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. The guidance requires the Association to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Association expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract. Implementation of the new standard can result in changes to the reporting and disclosure of leases. The standard will be effective for the Association for the year ending June 30, 2020. Management is in the process of evaluating the impact on the Association.

In February 2016, FASB issued ASU 2016-02, *Leases*, pertaining to recording of leases. While the standard will not be effective for the Association until the year ending June 30, 2021, the standard can be adopted as early as the year ending December 31, 2016. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Association.

**Subsequent Events**

For financial reporting purposes, subsequent events have been evaluated by management through March 6, 2020, which is the date the consolidated financial statements were available to be issued.

**NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE**

Investments and assets limited as to use, stated at fair value, are as follows as of June 30:

	2019	2018
Cash and Cash Equivalents	\$ 329,576	\$ 106,923
U.S. Government and Corporate Bonds	3,404,633	3,335,084
Marketable Securities	5,988,449	5,656,193
Mutual Funds	2,937,156	3,168,063
Total Investments and Assets Limited as to Use	<u>\$ 12,659,814</u>	<u>\$ 12,266,263</u>
Investments Without Donor Restrictions	\$ 17,267	\$ 17,938
Assets Limited as to Use:		
Board-Designated for Future Use	11,760,468	11,363,748
Donor-Restricted, Time or Purpose	647,848	650,346
Donor-Restricted, Perpetual in Nature	234,231	234,231
Total Assets Limited as to Use	<u>12,642,547</u>	<u>12,248,325</u>
Total Investments and Assets Limited as to Use	<u>\$ 12,659,814</u>	<u>\$ 12,266,263</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)**

**Fair Value Measurement**

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value.

*Level 1* – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entry has the ability to access as of the measurement date.

*Level 2* – Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

*Level 3* – Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

All of the Association's investments were measured on a recurring basis.

The following table presents the Association's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2019 and 2018:

	2019			Total
	Level 1	Level 2	Level 3	
Corporate Bonds	\$ -	\$ 1,125,332	\$ -	\$ 1,125,332
Government Bonds	2,279,301	-	-	2,279,301
Equity Securities	5,988,449	-	-	5,988,449
Mutual Funds	2,937,156	-	-	2,937,156
Total Investments and Assets Limited as to Use at Fair Value	<u>\$ 11,204,906</u>	<u>\$ 1,125,332</u>	<u>\$ -</u>	<u>12,330,238</u>
Cash and Cash Equivalents				329,576
Total Investments and Assets Limited as to Use				<u>\$ 12,659,814</u>
	2018			
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 1,135,706	\$ -	\$ 1,135,706
Government Bonds	2,199,378	-	-	2,199,378
Equity Securities	5,656,193	-	-	5,656,193
Mutual Funds	3,168,063	-	-	3,168,063
Total Investments and Assets Limited as to Use at Fair Value	<u>\$ 11,023,634</u>	<u>\$ 1,135,706</u>	<u>\$ -</u>	<u>12,159,340</u>
Cash and Cash Equivalents				106,923
Total Investments and Assets Limited as to Use				<u>\$ 12,266,263</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)**

Investment income and gains for cash equivalents and investments consist of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Net Assets Without Donor Restrictions:		
Investment Income, Net	\$ 171,101	\$ 167,938
Realized and Unrealized Gains on Investments	724,386	697,024
Net Assets With Donor Restrictions:		
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Total Investment Income and Gains	<u>\$ 967,440</u>	<u>\$ 943,153</u>

**NOTE 3 PROPERTY AND EQUIPMENT**

Property and equipment consists of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Land and Improvements	\$ 482,961	\$ 471,403
Building and Improvements	5,384,931	5,384,931
Furniture, Fixtures, and Equipment	3,121,014	3,028,445
Total Cost	8,988,906	8,884,779
Less: Accumulated Depreciation	6,331,868	5,906,376
Total Property and Equipment, Net	<u>\$ 2,657,038</u>	<u>\$ 2,978,403</u>

**NOTE 4 LINE OF CREDIT**

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (6.50% and 6.00% at June 30, 2019 and 2018, respectively). The outstanding balance was \$533,503 and \$667,125 at June 30, 2019 and 2018, respectively. The line is subject to automatic annual renewal at the discretion of the lender.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS**

The Association has received donor-restricted contributions, which have been accounted for as net assets with donor restrictions and are available for the following purposes at June 30:

	2019	2018
Time or Purpose Restrictions for:		
Haskell Fund for Office Rent	\$ 304,618	\$ 339,825
Operations	107,789	98,797
Meal Sites	1,337	1,697
Respite	4,089	4,089
Hospice Operations	3,208	1,252
Hospice Memorial Garden	134,641	123,926
Johnson Family Fund for Capital Expenditures	7,009	5,757
Barbara Duckett Scholarship Fund	89,486	75,003
Donated Motor Vehicles	41,758	69,595
Total	\$ 693,935	\$ 719,941
Restrictions that are Perpetual in Nature for:		
Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family Fund for Capital Expenditures	10,202	10,202
Bednar Endowment Fund	50,000	50,000
Haskell Endowment Fund	120,570	120,570
Jones Endowment Fund	34,836	34,836
Total	\$ 234,231	\$ 234,231

**NOTE 6 ENDOWMENTS**

The Association 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 of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.



**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**NOTE 6 ENDOWMENTS (CONTINUED)**

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund;
2. The purposes of the organization and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Association;
7. The investment policies of the Association;
8. The spending policy; and
9. Funds with deficiencies.

**Return Objectives and Risk Parameters**

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate of return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

**Spending Policy**

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 6 ENDOWMENTS (CONTINUED)**

The following schedule details the changes in endowment net assets for the years ended June 30:

	Without Donor Restrictions	With Donor Restrictions		Total
		Purpose Restrictions	Perpetual in Nature	
<b>Net Assets - June 30, 2017</b>	\$ 10,828,438	\$ 479,136	\$ 234,231	\$ 11,541,805
Investment Income, Net	163,146	10,945	-	174,091
Realized and Unrealized Gains on Investments	696,259	45,731	-	741,990
Net Assets Released from Restrictions	-	(184,706)	-	(184,706)
Use of Board Designated Funds for Operations	(324,095)	-	-	(324,095)
Change in Net Assets	535,310	(128,030)	-	407,280
<b>Net Assets - June 30, 2018</b>	11,363,748	351,106	234,231	11,949,085
Investment Income	169,336	9,153	-	178,489
Realized and Unrealized Gains on Investments	723,838	38,445	-	762,283
Net Assets Released from Restrictions	-	(79,584)	-	(79,584)
Use of Board Designated Funds for Operations	(496,454)	-	-	(496,454)
Change in Net Assets	396,720	(31,986)	-	364,734
<b>Net Assets - June 30, 2019</b>	<u>\$ 11,760,468</u>	<u>\$ 319,120</u>	<u>\$ 234,231</u>	<u>\$ 12,313,819</u>

**NOTE 7 PATIENT SERVICE REVENUE**

Patient service revenue is as follows as of June 30:

	2019	2018
Medicare	\$ 9,540,407	\$ 9,710,931
Medicaid	826,800	991,348
Other Third-Party Payors	2,529,426	2,818,951
Private Pay	197,076	942,152
Total	<u>\$ 13,093,709</u>	<u>\$ 14,463,382</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 7 PATIENT SERVICE REVENUE (CONTINUED)**

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,104,471 and \$1,047,857 for the years ended June 30, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and federal and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the state of New Hampshire.

**NOTE 8 FUNCTIONAL EXPENSES**

The Association provides various services to residents within its geographic location. All operating expenses are considered to relate, either directly or indirectly, to providing these services. The tables below present expenses by both their nature and function for the years ended June 30:

	2019			
	Home Healthcare, Hospice and Community Services	Supporting Services		Total
		Fundraising	Management and General	
Salaries and Related Expenses	\$ 10,338,358	\$ 593	\$ 1,619,122	\$ 11,958,073
Contracted Services	1,255,855	-	1,056,333	2,312,188
Office and Occupancy	1,605,346	12,959	744,891	2,363,196
Insurance	12,751	-	62,899	75,650
Depreciation	31,748	-	400,181	431,929
Total Expenses	<u>\$ 13,244,058</u>	<u>\$ 13,552</u>	<u>\$ 3,883,426</u>	<u>\$ 17,141,036</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 8 FUNCTIONAL EXPENSES (CONTINUED)**

	2018			Total
	Home Healthcare, Hospice and Community Services	Supporting Services		
		Fundraising	Management and General	
Salaries and Related Expenses	\$ 11,037,228	\$ 37,647	\$ 2,353,881	\$ 13,428,756
Contracted Services	1,928,537	-	714,469	2,643,006
Office and Occupancy	1,783,386	12,059	607,574	2,403,019
Insurance	13,508	-	70,965	84,473
Depreciation	80,504	-	374,799	455,303
Total Expenses	<u>\$ 14,843,163</u>	<u>\$ 49,706</u>	<u>\$ 4,121,688</u>	<u>\$ 19,014,557</u>

**NOTE 9 MALPRACTICE INSURANCE**

The Association insures its malpractice risks on a claims made basis. There was one known malpractice claim outstanding at June 30, 2019 and 2018. There were no unasserted claims or incidents which require loss accrual at June 30, 2019 or 2018. The Association intends to renew coverage on a claims made basis and anticipates that such coverage will be available.

**Litigation**

The Association is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Association's future financial position or results of operations.

**NOTE 10 RETIREMENT PLAN**

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$144,683 and \$165,184 for 2019 and 2018, respectively.

**NOTE 11 CONCENTRATION OF RISK**

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Following is a summary of accounts receivable, by funding source:

	2019	2018
Medicare	66%	65%
Medicaid	8%	3%
Other Third-Party Payors	26%	32%
Total	<u>100%</u>	<u>100%</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 12 CONTINGENCIES**

**Third-Party Payors**

A significant portion of the Association's net revenues and accounts receivable are derived from services reimbursable under the Medicaid and the Medicare programs. There are numerous healthcare reform proposals being considered on the federal and state levels. The Association cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Association.

A significant portion of the Association's revenues are derived from services under the Medicare program (see Note 7). Under this program, cost reports are subject to audit for a period of three years from the date of issuance of a Notification of Provider Reimbursement by the fiscal intermediary. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

Medicare fiscal intermediaries and other payors periodically conduct pre-payment or post-payment medical reviews or other audits of the Association's hospice reimbursement claims. In order to conduct these reviews, the payor requests documentation from the Association and then reviews the documentation to determine compliance with applicable rules and regulations, including the eligibility of patients to receive hospice benefits, the appropriateness of the care provided to those patients, and the documentation of the care. The Association cannot predict whether medical reviews or similar audits by federal or state agencies or commercial payors of the Association hospice program will result in material recoupments or denials, which could have a material adverse effect on the Association's financial condition and results of operations.

A portion of the Association's revenues are derived from services reimbursable under the Medicaid program (see Note 7). The base year costs utilized in calculating the Medicaid prospective rates are subject to audit which could result in a retroactive rate adjustment for all years in which that base year's costs are utilized in calculating the prospective rate. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

**NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY**

The Association has the following financial assets available within one year of the date of the statement of financial position at June 30:

	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	\$ 343,467	\$ 247,576
Investments	17,267	17,938
Patient Accounts Receivable, Net	2,366,149	2,132,956
Other Receivables	<u>324,782</u>	<u>191,155</u>
Total Financial Assets Available to Meet Liquidity Needs	<u>\$ 3,051,665</u>	<u>\$ 2,589,625</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.  
AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)**

None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the date of the statement of financial position.

In addition, approximately \$11.8 million and \$11.4 million in board designated funds at June 30, 2019 and 2018, respectively, could be made available to the Association upon approval by the board of directors. The Association also has approximately \$466,000 and \$333,000 in availability under the line of credit as of June 30, 2019 and 2018, respectively.



**Home Healthcare, Hospice and Community Services/VNA at HCS  
2019/2020 Board of Directors**

**Chair:**

Julie Greenwood

**Vice-Chair:**

Jane Larmon

**Treasurer:**

Eric Horne

**Secretary:**

Susan Abert

Dianne Bolton

Mike Chelstowski

Mary Ann Davis

Julie Green

Maureen O'Brien

Brian Reilly

Judy Sadoski

David Stinson

David Therrien

**Director at Large**

Betsy Cotter

**Immediate Past President**

Allen Mendelson

**EX-OFFICIO**

Maura McQueeney, CEO  
HCS, VNA at HCS  
312 Marlboro St.  
Keene, NH 03431  
352-2253 x121



Maura McQueeney MPH DNP

222 West Street Keene NH 03431

### **Summary**

Strategic post-acute executive with proven ability to transform traditional care delivery models and workforce priorities into contemporary population health programs with high degree of fiscal control. Strong collaborative relationship builder for internal teams and external partners.

### **Areas of Expertise**

Executive leadership for large (\$60mil) and small (7 million) home health, hospice, Infusion/Oxygen and DME companies including operations for transportation, senior day care, and meal delivery in both free standing and within integrated academic health systems. Responsible for reporting directly to corporate and local boards of directors. Managed operations through multiple reimbursement models including next gen ACO. Workforce management includes MNA and AFL CIO bargaining units.

Mergers/reorganization to achieve market share and reduce costs

System wide Strategic Post-Acute Care VP responsible for

SNF network sustainability. Developed first quality tool for performance ranking

Collaborated as specialized home health programs for ACO. Specialty teams approach for chronic illness management

Multiple successful DPH, MAC and TJC audits

### **Experience**

*PRESIDENT/CEO HOME HEALTH, HOSPICE AND COMMUNITY SERVICES*

*KEENE NH AUGUST 2018- PRESENT*

Established financial structure and process to move away from undifferentiated, consolidated budget to develop departmental FTE and expense allocation by actual cost centers.

Unified senior leaders to assume accountability for fiscal, clinical, and growth KPI in weekly one : one meetings as well as weekly team meetings.

Reduced monthly salary costs by \$50K in first six months by enforcing OT limits, aligning Medicare and payroll weeks, eliminating redundant positions, melding alike departments such as senior day care, wellness and long-term home health into predominant home health product line thus allowing efficient centralized management.

Full assessment of Hospice line of business to establish growth strategy in highly competitive environment and formerly misaligned scheduling processes.

Established senior leader relationships with area hospital and home health agencies to explore synergies for cost reducing business partnerships

LEAN training and project launch for 15 formal and informal leaders across departments of clinical, transportation, meals and nutrition, operations, and human resources.

*PRESIDENT BAYSTATE HOME HEALTH AND VP POST ACUTE CARE*

*SPRINGFIELD MASSACHUSETTS 2012-2017*

Consolidated 3 separate, competing home health and hospice companies into a single regional Hospice and Palliative Care Program. Reorganized 3 VNA operations into 2 VNAs, protecting non-unionized operations from MNA. Centralized duplicative financial, regulatory, education and leadership functions to achieve \$ 1.1 Mil salary reduction in one year.

Established preferred provider SNF network. Developed unique rank - scoring and selection method to determine highest performing partners. Method addresses SNF LOS and rehospitalization priorities for: ACO, Insurance Company and Acute Care Case Managers purposes. Reduced Avg SNF LOS by 4 days and rehospitalizations by 7% over non-network providers Strategic Post-Acute Care Committee chair with System VP Population Health.

CMS star rating 3.5 and national benchmark for CMS 30 day re hospitalization rates for all diagnoses. Launched home health interprofessional team pilot that reduced 30-day hospitalization rates for home care patients with heart failure by 4%.

Established home health as post-acute care setting of first choice for 3 MSSP Bundle programs: TJR, CABG and Colorectal bundles. Organized interprofessional teams to address Massachusetts early entry into VBP pilot and Pre-claim Audit Review demonstration

Maximized cross functions of 3 VNAs with new leadership organization and single EMR Conversion.

Upgraded remote vital sign monitoring system and increased surveillance from 50 pts to 150 pts. This cohort has a re hospitalization rate less than 15% and is comprised mainly of patients with heart failure.

Led DME/Infusion Company through difficult Board of Pharmacy "cease and desist order" incidental to Commonwealth of Massachusetts 797 compounding sanctions. Resulted in improved quality and no loss of business due to TPN outsourcing solution.

Seized "site neutral post-acute reimbursement" opportunity to expand home Infusion and Oxygen services to area SNF services thus supporting SNF as alternative to Acute Rehab setting for patients requiring TPN and multiple antibiotics/ wound care.

Negotiated 2 MNA nursing contracts. Successful in MNA grievance at arbitration level to defend reorganization of operations which resulted in elimination of former intake and telemonitoring positions necessary for organization efficiency.

*AMERICAN NURSES ASSOCIATION, ANCC MAGNET PROGRAM SILVER SPRING MD*

*APPRAISER TEAM LEAD (2002-2012)*

Concurrent with full time executive leadership roles, I was selected as team lead and team mentor for more than 20 Magnet hospital applications and site visits. Facilities included MD Anderson, Hospital of University Pennsylvania, Medstar Franklin Square, and University of AZ Health System.

*MIDDLESEX HOSPITAL, MIDDLETOWN CT*

275- bed Thompson top 100 Community Hospital.

*DIRECTOR, PROFESSIONAL PRACTICE AND OUTCOMES MAGNET PROGRAM DIRECTOR*

*(2010- 2011)*

*DIRECTOR SPECIAL PROJECTS (2009 – 2010)*

*EXECUTIVE DIRECTOR, HOMECARE/HOSPICE & PALLIATIVE CARE (1997 – 2009)*

#### SELECTED ACCOMPLISHMENT

Successfully executed merged roles of Director Professional Practice and Director for Nursing Quality Outcomes. Led shared governance structures and processes for Nursing Peer Review and unit based governance of nursing practice.

Strategically transitioned committee leadership functions to direct care nurse leaders as part of overall culture to sustain strong succession.

Team lead for reform of professional advancement program, ATTAIN, to align financial rewards with substantial practice contributions; led 2010 team to revise direct care nurse position descriptions/performance evaluations and peer review; lead for nurse manager peer review/Nurse Manager position expectation/job description change

Selected as facilitator for implementation of Multidisciplinary Rounding Practice. Set shared vision, data analysis and evidence to change communication and documentation of care planning on medical surgical units. Applied concepts of organizational change to identify "ready" units and healthy competition to guide process using organization's strengths.

Promoted professional image of Middlesex nurses through national and regional conference presentations; engaging direct care nurses in new presentations. Lead 2011 team of 12 direct care nurses in evidence based standardization of shift to shift hand offs throughout nursing units. Author Nursing Annual Report.

*EXECUTIVE DIRECTOR, HOMECARE/HOSPICE & PALLIATIVE CARE (1997 – 2009)*

#### SELECTED ACCOMPLISHMENTS:

First Executive Director for large, hospital- based CT Homecare and Hospice agency. Led cultural transformation of former VNA/Public Health agency to coordinated, geographic and interdisciplinary team delivery.

Streamlined workforce from 230 to 168 FTE via technology adoption and role consolidation; integrated EMR, tele monitoring, wound care and Coding as sustainable nurse- led projects

Integrated palliative care triggers for intradepartmental referrals

Devised PPS Shortcut worksheet to guide clinicians' financial margins on case by case basis

Achieved financial and quality performance goals for 12 years, guiding the management team through three different Medicare reimbursement models.

*Multiple successful Joint Commission and State surveys.*

*CEO HEALTHTOUCH INC, NARRAGANSETT, RI*

*VICE PRESIDENT, SENECA HEALTHCARE 1994-1997*

Executive leadership of private duty homecare organization. Concurrent supervision of Medicare certified Para professional workforce. Provided home health aide and homemaker services on shift basis to provide supportive non- skilled care such as meal prep, transportation, overnight care and errands.

*VNA OF RHODE ISLAND, PROVIDENCE, RI*

*DIRECTOR, SUPPORT SERVICES 1991 – 1994*

Executive leadership of RI largest private duty and pediatric home care agency. Home Health Care for pediatric high-tech cases referred from NICU/PICU.

Education

MGH Institute Health Professions, Boston, MA

DOCTORATE IN EXECUTIVE NURSING PRACTICE

Boston University, Boston, MA

MASTER IN PUBLIC HEALTH

University of Rhode Island, Kingston, RI

BACHELOR OF SCIENCE IN NURSING

REGISTERED NURSE STATE OF CONNECTICUT R52473

Awards, Publications and Speaking Engagements

PROFESSIONAL MEMBERSHIPS

Board Member Home Care Alliance of Massachusetts 2015- 2019

President, ONE-CT, the CT chapter of AONE, 2011-2013.

Advisory Board, Nursing Spectrum, New England Region, 2011.

#### PRESENTATIONS

Session Speaker- Learning Lab. IHI Annual Meeting, Orlando Florida. December 2016. "How to Establish a Quality Preferred Post-Acute Network".

Session Speaker. AMGA Quality Institute. San Francisco CA November 2016. "How to Establish a Quality Preferred Post-Acute Network".

Panel Speaker. "Developing a Preferred Provider Network for Post-Acute Care". Annual Meeting of American Association of Academic Medical Centers. Baltimore MD November, 2015.

Webinar Presenter. "Creating a Preferred Provider Post-Acute Network." September 2015. Careport Inc.

Presenter: "Shifting Evidence Based Knowledge to Direct Care Nurses. Creating a Clinical Scholars Internship, AONE Annual Meeting (April 2011).

Presenter: "How to Blow Up a Shared Governance Structure: A Success Story", ANCC Magnet Annual Meeting (October 2010).

Presenter: "Emergent Care and Rehospitalizations: The Business Case for Nurse Sensitive Indicators", First Annual ANA NDNQI conference (January 2007).

Presenter: "Technology and Organizational Transformation", CT Nurses Association Annual Meeting (November 2006).

Presenter: "Magnet, Beyond the Award", CT Hospital Association (May, 2004).

Presenter: "Nurse Manager as Chief Retention Officer", VHA West Videoconference (April 2004).

#### PUBLICATIONS

"Value Analysis: Homecare Wound Approach Teaches Acute Care", Society for Advancement of Wound Care (SAWC).

#### AWARDS

Qualidigm award for Quality OASIS Outcomes

Home Health Care Elite top 25% designation 2007, 2008

# Laura Brow

## Professional Credentials:

- Masters Degree Registered Nurse in the State of New Hampshire
- Nursing requires excellence in order to provide effective and value-based care for patients. Excellence is derived from nurses who are committed to continually learn and adapt within their perspective roles in the ever-changing face of healthcare. In my twenty years of nursing I have seen many changes and have effectively faced challenges in order to improve care provided to patients. I am focused on sharing my skills related to evidence-based practices, shared governance, transformational leadership, and effective communication. I have pursued higher education with a focus on executive management and leadership, proving my dedication to professional goals of improving patient outcomes, patient satisfaction, and quality of care. The profession of nursing needs effective leaders who are innovative, dedicated, transparent, and inspire other nurses to lead, which helps to foster partnerships within the health care system and shows true accountability of nurses whether providing direct patient care or collaborating in the board room. Being accountable and upholding current agency goals and developing new goals as appropriate should be the focus in establishing priorities related to the viability of healthcare organizations ensuring accessibility for patients within the surrounding community. I understand the importance of work culture and how this can impact staff satisfaction and patient care. I am dedicated to the leadership role and value the practice of self-reflection and integrity and possess the knowledge to be an effective team leader within any health care agency.

## Education:

- Mount Wachusett Community College, Gardner, MA 01440
  - 1992-1996
  - Associate's Degree in Nursing
- DeVry University/Chamberlain College of Nursing, Chicago, IL, online program
  - RN to BSN bridging to MSN degree
  - 2013-2017; GPA 4.0
  - MSN – earned July 2017; GPA 4.0

## Employment:

### Home Healthcare, Hospice and Community Services: 2007 – present

2018 – Present: Director of Clinical Operations

2017 – 2018: Interim VNA Program Director, then made permanent VNA Program Director

2013 – 2017: Patient Care Manager

2007 – 2013: Home Health Nurse

C&C Healthcare Unlimited Inc. Agency: RN: 2007 – 2008

I worked for a nursing agency to supplement my income during the summer months when I was a school nurse. In this role I worked in sub-acute units, Alzheimer units, and long-term care facilities providing the same nursing services listed above in my school nurse experience.

Keene School District: School Nurse: 2006 – 2008

Developed individualized care plans for students with chronic conditions, provided school health services for ages 5 – 18, screening services for vision, height and weight, provided education on communicable diseases, nutrition, injuries, emergencies. I worked with families to support healthier home environments.

Cheshire Medical Center: Staff RN on medical/surgical unit: 2003 – 2006

Medication management, body systems management, post-surgical care, IV management, full body assessments, wound management, collaboration with physicians/surgeons, documentation needs, delegation to LNAs, communicated with other departments to ensure a smooth transition for patients, collaborated with community resources for appropriate discharge of patients to their home or skilled unit.

Leo P. LaChance Center: Staff RN / Charge Nurse: 1999 – 2003

Medication management, wound care, tracheotomy care, full body assessments, body systems management, required documentation, managing nursing staff, task oriented, managed weekend schedule, delegation to LNAs, collaboration with physicians and caregivers, implementation of facility discharges, documentation needs.

Loudon Long Term Care Center: Charge Nurse: 1998 – 1999

Managing nursing staff, overseeing patient care, collaboration with physicians and caregivers, assisting nursing staff as appropriate with medication administration, documentation needs, wound care management.

Wachusett Manor Nursing Home: Staff RN: 1996 – 1998

Medication administration, wound care, full body assessments, urinary catheter care, G-tube management, delegation to LNAs, documentation needs.

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Maura McQueeney	CEO	159,896.10	6.25 %	9,992.00
Laura Brow	Clinical Director	112,200.14	10.0%	11,220.00



Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-15)

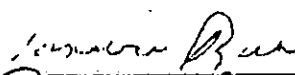

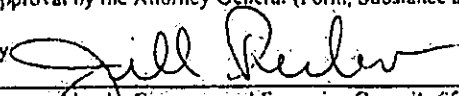
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Visiting Nurse Home Care & Hospice of Carroll County		1.4 Contractor Address 1529 White Mountain Highway North Conway, NH 03860	
1.5 Contractor Phone Number (603) 356-7006	1.6 Account Number 010-095-5676-103-502664 95010999	1.7 Completion Date April 30, 2021	1.8 Price Limitation \$500,000
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 5-5-2020		1.12 Name and Title of Contractor Signatory SUMANA RUKH EXECUTIVE DIRECTOR	
1.13 State Agency Signature  Date: 5-5-2020		1.14 Name and Title of State Agency Signatory Christine Tappan, Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/18/2020			
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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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.



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.



## EXHIBIT B

### Scope of Services

#### 1. Statement of Work

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
  - 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
  - 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
  - 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of

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EXHIBIT B

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phlclinicalkitorders@dhhs.nh.gov](mailto:phlclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.
  - 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'



## EXHIBIT B

- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
  - 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
  - 1.16.1. Utilize Exhibit F, Informed Consent Form.
  - 1.16.2. Collect completed informed consent forms from each eligible individual.
  - 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
  - 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
  - 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
  - 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
  - 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
  - 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health

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Date





**EXHIBIT B**

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 D, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.

**3. Reporting Requirements**

3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department); reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:

- 3.1.1. Name and date of birth of each individual who received testing services.
- 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
- 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
- 3.1.4. Name of the staff member who collected the specimen(s).
- 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.

**4. Performance Measures**

- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
- 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

**5. Additional Terms**

5.1. Impacts Resulting from Court Orders or Legislative Changes

5.1.1. 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.

5.2. Culturally and Linguistically Appropriate Services (CLAS)

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**EXHIBIT B**

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:
- 6.1.1. 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.
- 6.1.2. 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.
- 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



## EXHIBIT C

### Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. **No maximum or minimum client and service volume is guaranteed.** Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event

New Hampshire Department of Health and Human Services  
Home Care Testing Program



EXHIBIT C

of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.



**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit D

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business





Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit D

- e. Segregation. If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. Survival. Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) f, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
The State

*[Handwritten Signature]*

Signature of Authorized Representative

*Christie Toppan*

Name of Authorized Representative

*Associate Commissioner*

Title of Authorized Representative

*5-5-2020*

Date

*VISION NURSE HOME CARE & HOSPICE*  
Name of the Contractor *01 CARROLL COUNTY*

*Sandra Bump*

Signature of Authorized Representative

*Sandra Bump*

Name of Authorized Representative

*Executive Director*

Title of Authorized Representative

*5-5-2020*

Date



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and He-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

# State of New Hampshire

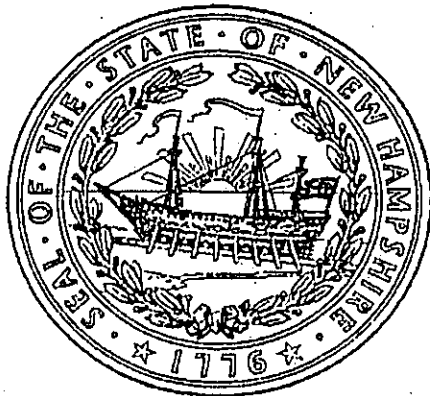
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 16, 1992. 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: 183187

Certificate Number: 0004816270



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 26th day of February A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Joan Lanoie, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Visiting Nurse Home Care and Hospice of Carroll County.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on Jan. 10, 2012, at which a quorum of the Directors/shareholders were present and voting.

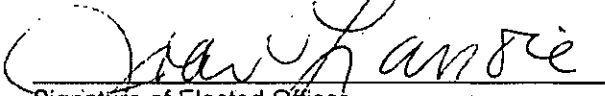
VOTED: That Sandra Ruka

is duly authorized on behalf of Visiting Nurse Home Care and Hospice of Carroll 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: 5/5/20

  
Signature of Elected Officer  
Name: Joan Lanoie  
Title: President

Client#: 1038472

VISITNUR26

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/05/2020

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

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

PRODUCER: USI Insurance Services LLC, 3 Executive Park Drive, Suite 300, Bedford, NH 03110, 855 874-0123. CONTACT NAME: Lorraine Michals, CIC. PHONE: 603-665-6028, FAX: 610-537-9883, E-MAIL ADDRESS: lorraine.michals@usi.com. INSURER(S) AFFORDING COVERAGE: INSURER A: Philadelphia Indemnity Insurance Co. (NAIC # 18058), INSURER B: Technology Insurance Company, Inc. (NAIC # 42376), INSURER C, D, E, F.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

Table with columns: INSR LTR, TYPE OF INSURANCE, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability (PHPK2076370), Umbrella Liability (PHUB705025), Workers Compensation and Employers' Liability (TWC3804857), and Professional Liability (PHPK2076370).

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Workers Compensation 3A NH;3.B. Employers Liability;3.C. Other States Coverage. RE: This certificate covers all operations usual & customary to the insured's business as a home and hospice care service.

CERTIFICATE HOLDER: State of NH, Department of Health and Human Services, 129 Pleasant St., Concord, NH 03301-3857. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: [Signature]

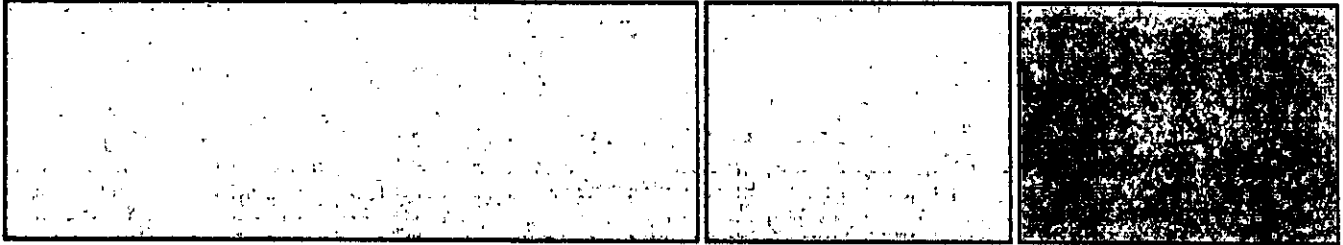
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# Our Mission:

*We use our passion for compassion to provide exceptional home health care enabling independent living and quality of life for our clients and their families.*







**FINANCIAL STATEMENTS**

**June 30, 2019 and 2018**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Visiting Nurse Home Care & Hospice of Carroll County

We have audited the accompanying financial statements of Visiting Nurse Home Care & Hospice of Carroll County, which comprise the balance sheets as of June 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Visiting Nurse Home Care & Hospice of Carroll County as of June 30, 2019 and 2018, and the results of its operations and changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

***Other Matter***

*Change in Accounting Principle*

As discussed in Note 1 in the financial statements, in 2019 the Association adopted new accounting guidance, Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). Our opinion is not modified with respect to this matter.

*Berry Dawn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 5, 2019

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Balance Sheets**

**June 30, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 755,094	\$ 745,236
Patient accounts receivable, less allowance for uncollectible accounts of \$32,239 in 2019 and \$24,237 in 2018	407,086	480,397
Other current assets	<u>115,770</u>	<u>85,708</u>
Total current assets	1,277,950	1,311,341
<b>Assets limited as to use</b>	2,693,310	2,356,112
Property and equipment, net	<u>77,111</u>	<u>102,471</u>
Total assets	<u>\$ 4,048,371</u>	<u>\$ 3,769,924</u>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 49,553	\$ 57,125
Accrued payroll and related expenses	<u>159,319</u>	<u>149,403</u>
Total current liabilities and total liabilities	208,872	206,528
<b>Net assets</b>		
Without donor restrictions	<u>3,839,499</u>	<u>3,563,396</u>
Total liabilities and net assets	<u>\$ 4,048,371</u>	<u>\$ 3,769,924</u>

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

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Statements of Operations and Changes in Net Assets**

**Years Ended June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$ 2,792,059	\$ 2,662,969
Provision for bad debts	<u>(28,336)</u>	<u>(70,500)</u>
Net patient service revenue	2,763,723	2,592,469
Grant revenue	230,923	208,659
Other operating revenue	<u>86,646</u>	<u>85,627</u>
Total operating revenue	<u>3,081,292</u>	<u>2,886,755</u>
Operating expenses		
Salaries and benefits	2,267,251	2,153,462
Other operating expenses	792,369	757,517
Depreciation	<u>27,478</u>	<u>26,127</u>
Total operating expenses	<u>3,087,098</u>	<u>2,937,106</u>
Operating loss	<u>(5,806)</u>	<u>(50,351)</u>
Other revenue and gains		
Contributions	67,997	86,798
Investment income, net	75,346	62,228
Change in fair value of investments	<u>138,566</u>	<u>59,324</u>
Total other revenue and gains	<u>281,909</u>	<u>208,350</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	276,103	157,999
Net assets, beginning of year	<u>3,563,396</u>	<u>3,405,397</u>
Net assets, end of year	<u>\$ 3,839,499</u>	<u>\$ 3,563,396</u>

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

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Statements of Cash Flows**

**Years Ended June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Increase in net assets	\$ 276,103	\$ 157,999
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	27,478	26,127
Provision for bad debts	28,336	70,500
Change in fair value of investments	(138,566)	(59,324)
(Increase) decrease in:		
Patient accounts receivable	44,975	(83,864)
Insurance receivable	-	99,000
Other current assets	(30,062)	5,948
Increase (decrease) in:		
Accounts payable and accrued liabilities	(7,572)	20,487
Accrued payroll and related expenses	9,916	(12,975)
Settlement payable	-	(99,000)
Net cash provided by operating activities	<u>210,608</u>	<u>124,898</u>
Cash flows from investing activities		
Investment purchases	(485,910)	(635,413)
Proceeds from sale of investments	287,278	598,360
Capital expenditures	<u>(2,118)</u>	<u>(32,526)</u>
Net cash used by investing activities	<u>(200,750)</u>	<u>(69,579)</u>
Net increase in cash and cash equivalents	9,858	55,319
Cash and cash equivalents, beginning of year	<u>745,236</u>	<u>689,917</u>
Cash and cash equivalents, end of year	<u>\$ 755,094</u>	<u>\$ 745,236</u>

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

# VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

## Notes to Financial Statements

June 30, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### Organization

Visiting Nurse Home Care & Hospice of Carroll County (the Association) is a non-stock, non-profit corporation organized in the State of New Hampshire. The Association's primary purpose is to provide comprehensive home care services to communities in New Hampshire.

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-For-Profit Entities*. Under FASB ASC 958 and FASB ASC 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 958 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

**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 Association. These net assets may be used at the discretion of the Association's management and the board of directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

#### Income Taxes

The Association is a not-for-profit corporation as described in under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

# VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

## Notes to Financial Statements

June 30, 2019 and 2018

### Use of Estimates

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

### Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

### Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 24,237	\$ 39,093
Provision for bad debts, net of recovery	28,336	70,500
Write-offs	<u>(20,334)</u>	<u>(85,356)</u>
Balance, end of year	<u>\$ 32,239</u>	<u>\$ 24,237</u>

The decrease in the 2019 provision is primarily due to prior year challenges related to an electronic medical records and billing system transition.

### Investments

The Association reports investments at fair value and has elected to report all gains and losses in the excess of revenue over expenses to simplify the presentation of these accounts in the statement of operations and changes in net assets, unless otherwise stipulated by the donor or State law.



# VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

## Notes to Financial Statements

June 30, 2019 and 2018

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

### Assets Limited As To Use

Assets limited as to use consist of assets designated by the board.

### Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

### Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

### Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions in the accompanying financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2019 and 2018

Recently Issued Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property, plant, and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for the Association for the year ended June 30, 2019. Required disclosures for 2018 are also included in these financial statements.

**2. Availability and Liquidity of Financial Assets**

As of June 30, 2019, the Association has working capital of \$1,069,078 and average days (based on normal expenditures) cash and liquid investments on hand of 90 which includes only cash and cash equivalents, as all liquid investments are Board designated.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 755,094	\$ 745,236
Patient accounts receivable, net	407,086	480,397
Grant receivable	<u>32,592</u>	<u>15,001</u>
Financial assets available to meet cash needs for general expenditures and unfunded capital expenditures within one year	<u>\$ 1,194,772</u>	<u>\$ 1,240,634</u>

# VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

## Notes to Financial Statements

June 30, 2019 and 2018

The Association manages its cash available to meet general expenditures following three guiding principles:

- Operating within a prudent range of financial soundness and stability;
- Maintaining adequate liquid assets; and
- Maintaining sufficient reserves to provide reasonable assurance that long-term commitments and obligations under endowments with donor restrictions, and quasi-endowments that support mission fulfillment will continue to be met, ensuring the sustainability of the Association.

### 3. Investments and Assets Limited As To Use

Investments and assets limited as to use, stated at fair value, are as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 142,585	\$ 49,176
Equity securities	982,595	890,000
Mutual funds	<u>1,568,130</u>	<u>1,416,936</u>
Total investments	<u>\$ 2,693,310</u>	<u>\$ 2,356,112</u>

### Fair Value Measurement

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

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

The fair value of all the Association's investments is measured on a recurring basis using Level 1 inputs.

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Notes to Financial Statements**

**June 30, 2019 and 2018**

**4. Property and Equipment**

Property and equipment consists of the following:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	\$ 362,467	\$ 360,883
Leasehold improvements	<u>155,877</u>	<u>155,343</u>
Total cost	518,344	516,226
Less accumulated depreciation	<u>441,233</u>	<u>413,755</u>
Property and equipment, net	\$ <u>77,111</u>	\$ <u>102,471</u>

**5. Patient Service Revenue**

Patient service revenue is as follows:

	<u>2019</u>	<u>2018</u>
Medicare	\$ 2,097,302	\$ 1,995,024
Medicaid	239,329	238,288
Other third-party payers and private pay	<u>455,428</u>	<u>429,657</u>
Total	\$ <u>2,792,059</u>	\$ <u>2,662,969</u>

Laws and regulations governing the Medicare and Medicaid programs are complex, and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide these services is not considered material to the financial statements.

The Association was able to provide these services through local community support. Local community support consisted of contributions and municipal appropriations.

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Notes to Financial Statements**

**June 30, 2019 and 2018**

**6. Functional Expenses**

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2019</u>	<u>2018</u>
Program services		
Salaries and benefits	\$ 1,702,471	\$ 1,619,743
Other operating expenses		
Program supplies	74,064	65,460
Contract services	135,426	205,131
Transportation	99,193	90,255
Software maintenance	60,061	67,184
Other	214,347	179,686
Depreciation	<u>20,768</u>	<u>19,773</u>
Total program services	<u>2,306,330</u>	<u>2,247,232</u>
Administrative and general		
Salaries and benefits	564,780	533,719
Other operating expenses		
Contract services	114,773	65,919
Transportation	5,837	4,550
Software maintenance	19,406	21,590
Other	69,262	57,742
Depreciation	<u>6,710</u>	<u>6,354</u>
Total administrative and general	<u>780,768</u>	<u>689,874</u>
Total	<u>\$ 3,087,098</u>	<u>\$ 2,937,106</u>

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

**7. Commitments and Contingencies**

**Leases**

Leases that do not meet the criteria for capitalization are classified as operating leases with related rental charges to operations as incurred.

**VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY**

**Notes to Financial Statements**

**June 30, 2019 and 2018**

The following is a schedule, by fiscal year, of future minimum lease payments under operating leases for office facilities that have initial or remaining lease terms in excess of one year:

2020	\$ 47,836
2021	47,836
2022	47,836
2023	<u>7,973</u>
<b>Total</b>	<b>\$ <u>151,481</u></b>

Rental expense amounted to \$47,840 in 2019 and \$47,957 in 2018.

**Malpractice Insurance**

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at June 30, 2019 and 2018, which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

**8. Concentration of Risk**

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2019</u>	<u>2018</u>
Medicare	66 %	76 %
Medicaid	4	4
Other	<u>30</u>	<u>20</u>
<b>Total</b>	<b><u>100 %</u></b>	<b><u>100 %</u></b>

**9. Subsequent Events**

For financial reporting purposes, subsequent events have been evaluated by management through November 5, 2019, which is the date the financial statements were available to be issued.

**Visiting Nurse Home Care & Hospice of Carroll County  
Board of Directors  
Effective 3/3/20**

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2018-2020

**Joan Lanoie, President**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

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2018-2020

**Myles Crowe, Secretary**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

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2018-2020

**Ashley Gore, Treasurer**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

4/14/15

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2018-2020

**Tyler Cyr**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

5/1/18

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2019-2021

**Theresa "Tracy" Grisez**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

6/4/19

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2019-2021

**Gale Johnsen**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

5/10/16

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2019-2021

Patricia Mason

[REDACTED]

6/4/19

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2018-2020

Andrea Masters

[REDACTED]

5/1/18

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2020-2022

Gail Paine

[REDACTED]

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2020-2022

Susan Ruka

[REDACTED]

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**Sandra L. Ruka**



**PROFESSIONAL INFORMATION**

Registered Nurse State of NH # [REDACTED]  
1978 to present

**EXPERIENCE**

<u>Date</u>	<u>Title</u>	<u>Employer</u>
2008-present	Executive Director	Visiting Nurse Home Care & Hospice of Carroll County (formerly Visiting Nurse and Hospice Care Services of Northern Carroll County name change post merger with Carroll County Health and Home Care services)
2002-2008	Hospice Administrator Quality Improvement Clinical Director	Visiting Nurse and Hospice Care Services of Northern Carroll County
1999-2002	Patient Advocate	The Memorial Hospital North Conway, NH
1998-2002	Case Manager / Department Head	The Memorial Hospital North Conway, NH
1996-1997	Clinical Instructor Certified Nursing Assistant Program	College for Lifelong Learning Conway, NH
1991-1998	Staff RN -Clinical Nurse III Maternity Department 230 deliveries/yearly	The Memorial Hospital North Conway, NH
1989-1991	Staff RN-Emergency Department 1800 visits yearly Staff RN- Maternity Department	The Memorial Hospital North Conway, NH

1988-1989	Clinical Manager Emergency Department 10 staff members	The Memorial Hospital North Conway, NH
1986-1988	Staff RN- Emergency Department	The Memorial Hospital North Conway, NH
1981-1986	Night Supervisor	The Memorial Hospital North, Conway, NH
1979-1981	Assistant Head Nurse 29 bed Medical Surgical Unit	The New England Baptist Hospital Boston, MA
1978-1981	Staff Nurse 29 bed Medical Surgical Unit	The New England Baptist Hospital Boston, MA

### **EDUCATION**

<b><u>Date</u></b>	<b><u>Educational Institution</u></b>	<b><u>Program</u></b>
2000-2003	University of New Hampshire	MS in Nursing
1998-2001	University of New Hampshire	BS in Nursing
1996 – 1997	College for Life Long Learning	Liberal Arts Courses
1975 – 1978	New England Baptist Hospital School of Nursing	Diploma in Nursing
1975 – 1978	Pine Manor College	Associate of Science

### **PROFESSIONAL MEMBERSHIPS**

Past President of the Board of Directors Home Care Association of New Hampshire,  
Member Board of Directors Home Care, Hospice and Palliative Care Alliance of NH  
Chair Education Committee Home Care Association of New Hampshire  
Member of NH Home Care Association's Legislative Action Committee

### **HONORS**

Sigma Theta Tau International Nursing Honor Society

Recipient The Memorial Hospital Scholarship, 1998, North Conway, NH.

Recipient The Memorial Hospital Volunteers Scholarship, 1998, North Conway, NH

### **PUBLICATIONS**

Ongoing newspaper articles "Home Health Matters" highlighting current issues and trends in home health and health care industry

Nov. 2003 poster presentation on Long Term Care Nurse Role in End of Life decision Making (Master's thesis) at Gerontological Society of America Annual Symposium

### **PRESENTATIONS**

Monthly community meetings to present available community services

Formal presentations to local community groups regarding community services and supports

Multiple community presentations on home and hospice care

Appearances on local access cable television and radio discussing hospice care and home care

# Maureen Smith, RN, CPM

Home Address:

## Objective

To obtain a position as a registered nurse

## Education

Bachelor of Science in Nursing, University of Southern Maine, Portland, ME, GPA 4.0	Expected - Fall 2013
Associate in Applied Science in Nursing, Central Maine Medical Center College of Nursing, Lewiston, ME	2009 to 2011
Southern Maine Community College, South Portland, ME	2009 to 2010
• Course of study: Human Development, Nutrition, Microbiology, GPA 4.0	
Birthwise Midwifery School, Bridgton, ME	1998 to 2001
• Course of study: Holistic midwifery preparation for national certification	
Florida Community College at Jacksonville, Jacksonville, FL, GPA 4.0	1994 to 1996
• Course of study: Core pre-requisites	

## Related Employment Experience

Registered Nurse, ICU, Central Maine Medical Center, Lewiston, ME	January 2012 to present
• Perform standard nursing assessments and monitoring for critical care clients	
• Implement critical care nursing interventions	
Student Intern, ICU, Central Maine Medical Center, Lewiston, ME	June-August 2011
• Performed standard nursing assessments for critical care clients with Preceptor RN	
• Implemented nursing interventions under the direction of Preceptor RN	
Certified Professional Midwife, Birthwise Midwifery Service and Sacopee Valley Midwives	1999 to 2012
• Maintained certification as Certified Professional Midwife (CPM); North American Registry of Midwives	
• Maintained licensure as New Hampshire Certified Midwife, State of New Hampshire	
• Provided home based midwifery care: antepartum, intrapartum, postpartum and newborn periods	
• Educated clients and support people on topics related to the childbearing year and women's health	
• Performed routine nutrition, breastfeeding, and well woman assessments	
• Administered medications as required and as authorized under current midwifery law	
• Consulted with physicians about client care outside the scope of normal midwifery care	
• Completed a minimum of 25 CEUs every two years as required for midwifery certification	
Paramedical Examiner, APPS Paramedical Services, Bow, NH	2006 to present
• Perform in-home paramedical exams with blood and urine sample collection	
• Perform ECGs as required for insurance applicants	
• Perform Mature Assessments for clients age 70 years old or older	
Clinical Director, Birthwise Midwifery School, Bridgton, ME	2003 to 2007
• Coordinated preceptorships for 30 to 45 student midwives	
• Communicated monthly with preceptors regarding student midwives skill level	
• Instructed students and monitored progress in clinical midwifery skills	
• Maintained required records related to student attainment of skills	
• Coordinated one month student midwifery service experience in Senegal, West Africa	
Faculty, Birthwise Midwifery School, Bridgton, ME	2001 to present
• Teach the following classes entitled "Normal Prenatal"; "Normal Newborn" and "Newborn Complications"	
• Taught series: "Postpartum", "Basic Clinical Skills I, II, and III"	
Guest Instructor, University of New England, School of Osteopathic Medicine, Biddeford, ME	2001 to 2011
• Teach one day class each April entitled "OB Skills Lab" to second year students	

Childbirth Education Instructor, Private practice, Bridgton, ME 2000-2005

- Taught Childbirth Education series to clients during the prenatal period
- Taught Childbirth Education series to doula students

Teaching Assistant, Birthwise Midwifery School, Bridgton, ME 1999-2001

- Assisted Faculty Instructor in teaching class series entitled "Physical Assessment"
- Assisted Faculty Instructor in teaching class series entitled "Normal Labor and Birth"
- Assisted Faculty Instructor in teaching class series entitled "Basic Clinical Skills I", "Basic Clinical Skills II", "Basic Clinical Skills III"

**Other Clinical Nursing Experience**

ICU, Central Maine Medical Center, Lewiston, ME October-December 2011  
Medical/Surgical, Adult, Central Maine Medical Center, Lewiston, ME March- September 2011  
Maternity, Mercy Hospital, Portland, ME February 2011  
Psychiatric, Acadia Hospital Central, Bangor, ME January 2011  
Medical/Surgical, Adult, Central Maine Medical Center, Lewiston, ME March - December 2010  
Geriatrics, Clover Manor, Auburn, ME February 2010

**Other General Experience**

Homeschooling Parent 1992-2010

- Provided complete education to three children from grades K to 12
- Maintained state required documentation of children's education
- Oriented other homeschooling parents to effective teaching methods and documentation requirements

La Leche League Leader, Newport RI and Sardinia, Italy 1988-1992

- Provided 24 hour support services for women with breastfeeding concerns
- Led support meetings for breastfeeding mothers
- Taught educational sessions in topics related to breastfeeding and parenting
- Maintained group library materials

**Current certifications**

- BLS, ACLS, TNCC

References available upon request

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Sandra Ruka	Executive Director	\$92,000	In kind	In kind
Maureen Smith	Clinical Director	\$71,000	In kind	In kind

Subject: Home Care Testing Program (SS-2020-OCOM-16-HOMEC-16)

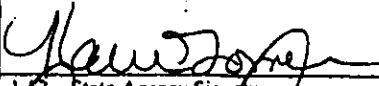

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Home Health VNA of Haverhill d/b/a Home Health VNA of NH		<b>1.4 Contractor Address</b> 10 Corporate Drive, Suite 2203 Bedford, NH 03110	
<b>1.5 Contractor Phone Number</b> (978) 552-4159	<b>1.6 Account Number</b> 010-095-5676-103- 502664 95010999	<b>1.7 Completion Date</b> April 30, 2021	<b>1.8 Price Limitation</b> \$500,000
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 5-7-2020		<b>1.12 Name and Title of Contractor Signatory</b> Karen Gomes, President/CEO	
<b>1.13 State Agency Signature</b>  Date: 5-8-2020		<b>1.14 Name and Title of State Agency Signatory</b> Christine Togan, Associate Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By: /s/ Christen Lavers On: 5/20/20			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials KW  
 Date 5-5-20

**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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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-e or any other provision of law.

5.4 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.



**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **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.

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

23. **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.

24. **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  
Home Care Testing Program



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on May 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3 The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Contractor shall provide qualified staff who will deliver services in this agreement to individuals in the State who need testing but are unable to access established fixed or mobile testing sites, as determined by the Department. Qualified staff includes:
- 1.1.1. Advance Practice Registered Nurses (APRNs).
  - 1.1.2. Registered Nurses (RNs).
  - 1.1.3. Licensed Practical Nurses (LPNs).
  - 1.1.4. Physical Therapists who have received appropriate training and are competent with the required skills.
- 1.2. The Contractor shall ensure services are available in its pre-existing service area.
- 1.3. The Contractor shall, to the extent possible, perform back-up services outside of its pre-existing service area in the event that other contractors in those service areas are unavailable.
- 1.4. The Contractor shall collect all specimens within forty-eight (48) hours of receiving a request from the Department.
- 1.5. The Contractor shall immediately notify the Department if specimen collection cannot be occur within the timeframe outlined in Subsection 1.4., due to conditions beyond its control, which may include, but are not limited to:
- 1.5.1. Staffing shortage.
  - 1.5.2. Shortage of testing kits.
  - 1.5.3. Shortage of personal protective equipment (PPE).
- 1.6. The Contractor shall ensure that staff receive appropriate training, as determined by the Department, prior to providing services under this contract.
- 1.7. The Department will provide training materials for Contractor staff on how to perform the required testing services prior to the performance of services. Training materials include, but may not be limited to:
- 1.7.1. Video recordings;
  - 1.7.2. A recorded Zoom meeting of a "train-the-trainer" training session; and
  - 1.7.3. Pictograms.
- 1.8. The Contractor shall conduct specimen processing services related to the collection of nasopharyngeal or oropharyngeal specimen for the analysis of

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New Hampshire Department of Health and Human Services  
Home Care Testing Program

**EXHIBIT B**

severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), which is the virus that causes coronavirus disease (COVID-19). The Contractor shall:

- 1.8.1. Ensure its Standard Operating Procedures (SOPs) for nasopharyngeal or oropharyngeal specimen collection services are available to the Department, upon request if available.
- 1.8.2. Ensure staff utilize testing materials provided by the Department, in the first instance, or by the Contractor to process specimens collected from individuals identified by the Department as eligible for testing in order to eliminate the likelihood of contamination from non-conforming materials. The Contractor shall use Department approved materials that include:
  - 1.8.2.1. Test kits containing viral transport medium with included swabs, specimen label, and biohazard bag; and
  - 1.8.2.2. Cold-storage containers, if indicated by lab protocols.
- 1.9. If the Contractor uses its own materials for testing purposes, the Department shall replace such testing materials at its earliest ability after receiving a completed request form.
- 1.10. To request test kits, the Contractor shall submit a request through NH DPHS Lab Online portal, by emailing [phclinicalkitorders@dhhs.nh.gov](mailto:phclinicalkitorders@dhhs.nh.gov), or by calling (603) 271-4605 and indicating the number of test kits needed.
- 1.11. Test kits ordered may be picked up by the Contractor at locations specified by the Department, or may be shipped directly to the Contractor via a commercial carrier such as the USPS, UPS or Federal Express.
- 1.12. The Contractor shall ensure that staff conducting testing on approved individuals wear appropriate personal protective equipment (PPE), based upon current Centers for Disease Control (CDC) recommendations, as provided by the Department, in the first instance, or by the Contractor. CDC recommended PPE may include, but is not be limited to:
  - 1.12.1. Masks;
  - 1.12.2. Gowns;
  - 1.12.3. Gloves; and
  - 1.12.4. Eye protection.
- 1.13. If the Contractor uses its own PPE for testing purposes, the Department shall replace such PPE at its earliest ability. The Contractor shall:
  - 1.13.1. Complete and submit Exhibit E, PPE Request Form for COVID-19 to the Department.

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Home Care Testing Program



**EXHIBIT B**

- 1.13.2. Ensure the form is labeled 'State Home Health Testing Program.'
- 1.14. Requested PPE will be shipped from the State's central warehouse in Concord to distribution centers, as identified by the Department, located throughout the State where the PPE will be available for pick-up by the Contractor.
- 1.14.1. For remote locations, requested PPE may be delivered by members of the New Hampshire National Guard, upon their availability.
- 1.15. To initiate the specimen collection process, the Department shall provide the Contractor with a Department-issued laboratory requisition or a physician issued order.
- 1.16. Pursuant to such requisition or order identified in section 1.13, the Contractor shall conduct nasopharyngeal or oropharyngeal specimen collection services on individuals identified by the Department as eligible for testing. The Contractor shall:
- 1.16.1. Utilize Exhibit F, Informed Consent Form.
- 1.16.2. Collect completed informed consent forms from each eligible individual.
- 1.16.3. Collect one (1) nasopharyngeal or oropharyngeal specimen from each eligible individual.
- 1.16.4. Store tubes of specimens collected as indicated by specified lab protocols.
- 1.17. The Contractor shall store, package and transport specimens to area hospitals or area labs with which the Contractor has a pre-existing relationship if these providers have the ability to perform required lab services, or to the NH Public Health Laboratory. The Contractor shall:
- 1.17.1. Store and package each specimen collected as indicated by specified lab protocols and transport or ship the specimens on a daily basis.
- 1.17.2. Ensure all specimens are maintained as required by specified lab protocols during transport or shipping.
- 1.17.3. Ensure all laboratory requisitions, physician orders and informed consent forms collected accompany the specimens being transported or shipped.
- 1.17.4. Maintain copies of requisitions, orders, and consent forms for its own records.

**2. Exhibits Incorporated**

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**EXHIBIT B**

- 2.1. The Contractor shall 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 D, Business Associate Agreement, which has been executed by the parties.
  - 2.2. The Contractor shall comply with all Exhibits C through F, which are attached hereto and incorporated herein by reference.
- 3. Reporting Requirements**
- 3.1. The Contractor shall submit daily, oral or written (as may be requested by the Department), reports to the Department's Emergency Services Unit confirming which Department requested specimen collections were completed during the previous twenty-four (24) hour period. The report shall include information that includes, but is not limited to the:
    - 3.1.1. Name and date of birth of each individual who received testing services.
    - 3.1.2. Date that testing services described in Section 1, Scope of Services, were provided to individuals identified in Subsection 1.1.
    - 3.1.3. Whether the sample collected from the individual was a nasopharyngeal or oropharyngeal specimen,
    - 3.1.4. Name of the staff member who collected the specimen(s).
    - 3.1.5. Name of the staff member packaging the specimen(s) for transport or shipment.
- 4. Performance Measures**
- 4.1. The Department will monitor Contractor performance through the daily reports submitted by the Contractor, as requested and specified by the Department in Subsection 3.1.
  - 4.2. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.
- 5. Additional Terms**
- 5.1. Impacts Resulting from Court Orders or Legislative Changes
    - 5.1.1. 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.

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**New Hampshire Department of Health and Human Services  
Home Care Testing Program**



**EXHIBIT B**

**5.2. Culturally and Linguistically Appropriate Services (CLAS)**

- 5.2.1. The Contractor shall comply with all language assistance services provided to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services, as required by state and federal law.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:

- 6.1.1. 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.
- 6.1.2. 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.
- 6.1.3. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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New Hampshire Department of Health and Human Services  
Home Care Testing Program

**EXHIBIT C**Payment Terms

1. This agreement is one of multiple agreements that will serve the COVID-19 Testing Program. *No maximum or minimum client and service volume is guaranteed.* Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 for the duration of the agreement.
2. For homebound Medicare clients with whom the Contractor has an existing relationship, Contractor shall bill Medicare for all reimbursable services rendered.
3. For all others the Contractor shall be reimbursed for services at a rate of \$150 for each sample successfully collected and delivered to the appropriate lab for testing.
4. The Contractor shall submit an invoice in a form satisfactory to the State every two (2) weeks, which identifies the name of the individual from whom the sample was drawn and the date the sample is submitted.
5. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [beth.kelly@dhhs.nh.gov](mailto:beth.kelly@dhhs.nh.gov), or invoices may be mailed to:  

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
7. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event

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Exhibit C

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**New Hampshire Department of Health and Human Services  
Home Care Testing Program**



**EXHIBIT C**

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of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

12. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

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Exhibit C

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New Hampshire Department of Health and Human Services



Exhibit D

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

**(1) Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Exhibit D  
 Health Insurance Portability Act  
 Business Associate Agreement  
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## New Hampshire Department of Health and Human Services



## Exhibit D

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "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.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- i. For the proper management and administration of the Business Associate;
  - ii. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - iii. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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Exhibit D  
Health Insurance Portability Act  
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## Exhibit D

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity 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 Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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 Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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## New Hampshire Department of Health and Human Services



## Exhibit D

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) 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 Agreement.
- g. 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.
- h. 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.
- i. Business Associate shall document such disclosures of PHI and information related to such 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.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) 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.
- l. Within ten (10) 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-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, 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 so long as Business

3/2014

Exhibit D  
Health Insurance Portability Act  
Business Associate Agreement  
Page 4 of 6

Contractor Initials KADate 5-5-20



Exhibit D

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 notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- 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 Agreement, 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 for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit D. 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. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit D, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and 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 Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials KW

Date 5-5-20

New Hampshire Department of Health and Human Services



Exhibit D

- e. **Severation.** If any term or condition of this Exhibit D 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 Exhibit D are declared severable.
- f. **Survival.** Provisions in this Exhibit D regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and Indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit D.

Department of Health and Human Services  
The State

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

Home Health VNA of NH  
Name of the Contractor

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date



New Hampshire Department of Health and Human Services  
Home Care Testing Program



**EXHIBIT E**  
**PPE Request Form for COVID-19**

**Name:** \_\_\_\_\_  
**Facility:** \_\_\_\_\_  
**Facility Address:** \_\_\_\_\_  
**Email:** \_\_\_\_\_  
**Phone Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Inventory Levels and Request:**

	N95 Masks	Surgical Masks	Face Shields	Goggles	Gowns	Gloves	Other
Current Inventory							
Daily Burn Rate							
Requested Amount							

Send completed request form to [ESU@dhhs.nh.gov](mailto:ESU@dhhs.nh.gov)

**-For Official Use Only Do Not Write Below This Line-**

Email	WebEOC Tracking #	EICS Tracking #

Hampshire Department of Health and Human Services  
Home Care Testing Program

EXHIBIT F  
State of New Hampshire  
COVID-19 Testing  
Consent Form



I \_\_\_\_\_, authorize the Metropolitan Medical Reserve System/New Hampshire National Guard/Home Health entity, or [Name of Authorized Entity] \_\_\_\_\_

\_\_\_\_\_ to administer and the New Hampshire National Guard/New Hampshire Department of Health and Human Services, Public Health Laboratory/Quest Diagnostics/Lab Corps/Dartmouth Hitchcock, or [Name of Authorized Processing Entity] \_\_\_\_\_ to process a nasopharyngeal or oropharyngeal swab for a COVID-19 Test, as ordered by a medical doctor, the state epidemiologist, or authorized health care provider, \_\_\_\_\_ [Name of ordering individual]. I further understand, agree, certify, and authorize the following:

1. I am a resident of the state of New Hampshire, or I am the parent or legal guardian (if the undersigned is a minor or dependent) of the patient named above.
2. I understand that this testing is voluntary and that I have the right to refuse this test.
3. I have a valid prescription for this testing or a laboratory order from a licensed New Hampshire physician, the state of New Hampshire epidemiologist, or an authorized healthcare provider.
4. I understand that the sample I provide might produce a false positive or negative.
5. I understand that I have a right to view my test result and a right to discuss my results and any treatment, precautions, and quarantine if so necessary, required for my health and safety and the safety of my family and the community, with my healthcare provider.
6. I understand that a positive test result is required by RSA 141-C:7 and RSA 141-C:8 to be shared with the New Hampshire Department of Health and Human Services, Division of Public Health.
7. I authorize the test results to be shared with the Authorized Processing Entity processing the sample, the New Hampshire Department of Health and Human Services, Department of Public Health Services, and the healthcare provider ordering the test named above.
8. I further authorize and understand that my test result may be shared with my manager at \_\_\_\_\_ [Name of Employer] and, any positive test will be shared in accordance with RSA 141-C:10 and Hc-P 301.08.
9. I understand that the results of my test will otherwise remain confidential as allowed under state and federal law.
10. I have read, agree to, and understand this Consent Form. I authorize disclosure of my medical information as described above. Further, I agree to hold harmless the State of New Hampshire; New Hampshire National Guard; Department of Health and Human Services, Public Health Laboratory; the Metropolitan Medical Response System; Home Health entity; and any other entity administering this test, including its employees, agents and contractors from any and all liability claims.

Date \_\_\_\_\_ Signed \_\_\_\_\_  
Individual/Undersigned/Legal Guardian\*

\* Required authorizing guardianship paperwork must be attached to this Consent.

Witness \_\_\_\_\_

Undersigned's Name (printed) \_\_\_\_\_

SS-2020-OCOM-16-HOMEC-16

Page 1 of 1

Contractor Initials: LC

Home Health VNA of Haverhill d/b/a  
Home Health VNA of NH

Date: 5-5-20

# State of New Hampshire

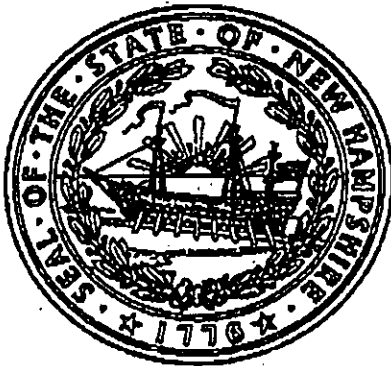
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that HOME HEALTH VNA OF NH is a New Hampshire Trade Name registered to transact business in New Hampshire on June 19, 2019. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 821891

Certificate Number: 0004907724



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 5th day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Charles R. Whipple, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Home Health VNA of NH.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 22, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

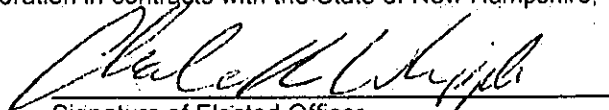
VOTED: That Karen Gomes, President (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Home Health VNA of NH to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 05/20/2020



Signature of Elected Officer  
Name: Charles R. Whipple  
Title: Assistant Clerk



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/11/2020

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 Fred C. Church Insurance 41 Wellman Street Lowell MA 01851	CONTACT NAME: Pam Airosus	
	PHONE (A/C No, Ext): 800-225-1865 FAX (A/C, No): 978-454-1865 E-MAIL ADDRESS: pairusus@fredcchurch.com	
INSURED Home Health Foundation Inc Parent Company of Home Health VNA of NH 360 Merrimack Street Building 9 Lawrence MA 01843 HOMEHE0001	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Indemnity Insurance Company	18058
	INSURER B : Atlantic Charter Insurance Company	44326
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: 1468772911 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			PHPK2103125	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2103128	3/1/2020	3/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB713118	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCI00139200 MA	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	PROFESSIONAL LIABILITY CLAIM MADE RETROACTIVE DATE SEXUAL ABUSE/MOLESTATION			PHPK2103125	3/1/2020	3/1/2021	1,000,000 EA OCCURRENCE 1,000,000 EA CLAIM 3,000,000 AGG 02/01/2002 3,000,000 AGG

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

CERTIFICATE HOLDER State of NH Department of Health and Human Services 129 Pleasant Street Concord NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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# Our Mission

Home Health Foundation is committed to creating and delivering innovative and responsive community health programs which provide effective and compassionate care.



Home Health Foundation  
Family of Home Health  
and Hospice Providers

*Proudly wellforce* 

# Wellforce, Inc. and Consolidated Affiliates

Consolidated Financial Statements as of and for the  
Years Ended September 30, 2019 and 2018, and  
Supplemental Consolidating Information as of and  
for the Year Ended September 30, 2019, and  
Independent Auditors' Report

# WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

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200 Berkeley Street  
10th Floor  
Boston, MA 02116  
USA

Tel: +1 617 437 2000  
Fax: +1 617 437 2111  
www.deloitte.com

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees of  
Wellforce, Inc.  
Burlington, Massachusetts:

We have audited the accompanying consolidated financial statements of Wellforce, Inc. and affiliates (the "System"), which comprise the consolidated balance sheets as of September 30, 2019 and 2018, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Consolidated Financial Statements**

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

### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the System's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

## **Opinion**

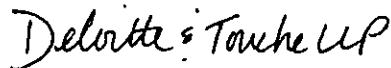
In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the System as of September 30, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 2 to the consolidated financial statements, the System has changed its method of accounting for revenue and net assets in fiscal year 2019 due to the adoption of Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers* and all subsequent amendments (collectively, "ASC 606") and the Accounting Standards Codification Topic 958, *Not-For-Profit Entities – Presentation of Financial Statements of Not-For-Profit Entities* ("ASU 2016-14"), respectively. The System adopted ASC 606 using the modified retrospective approach and ASU 2016-14 on a retrospective basis.

## **Report on Supplemental Consolidating Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental consolidating information listed in the table of contents is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. The supplemental consolidating 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. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.



December 20, 2019

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2019 AND 2018 (Amounts in thousands)

	2019	2018
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 127,530	\$ 143,383
Investments	10,000	23,000
Patient accounts receivable—net of allowance for uncollectible accounts of \$50,688 in 2018	208,625	193,403
Prepaid expenses and other current assets	16,176	14,323
Other receivables—net	60,525	62,334
Current portion of assets limited as to use	6,065	12,341
Supplies	23,720	22,988
Estimated third-party payor settlements—current	<u>6,946</u>	<u>10,237</u>
Total current assets	<u>459,587</u>	<u>482,009</u>
ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS	<u>3,269</u>	<u>3,843</u>
INVESTMENTS	<u>735,859</u>	<u>608,659</u>
<b>ASSETS LIMITED AS TO USE—Noncurrent portion:</b>		
Held by trustees under bond indenture agreements	122,468	22,880
Deferred compensation and other	13,343	13,138
Funds held for self-insurance reserves	87,004	98,974
Donor-restricted assets	<u>43,546</u>	<u>41,580</u>
Total assets limited as to use—noncurrent portion	<u>266,361</u>	<u>176,572</u>
PROPERTY AND EQUIPMENT—Net	<u>536,434</u>	<u>504,711</u>
INVESTMENTS IN UNCONSOLIDATED AFFILIATES	<u>16,464</u>	<u>15,692</u>
OTHER ASSETS—Net	<u>45,587</u>	<u>34,803</u>
<b>TOTAL</b>	<b><u>\$2,063,561</u></b>	<b><u>\$1,826,289</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 271,090	\$ 274,551
Self-insurance reserves—current	19,084	21,913
Estimated third-party payor settlements—current	51,658	49,913
Lines of credit	9,269	9,351
Current portion of capital lease obligations	3,620	3,622
Current portion of long-term debt	<u>20,092</u>	<u>26,049</u>
Total current liabilities	374,813	385,399
<b>OTHER LIABILITIES:</b>		
Capital lease obligations—net of current portion	8,419	11,466
Long-term debt—net of current portion	687,749	547,700
Estimated third-party payor settlements	29,405	33,960
Self-insurance reserves—net of current portion	71,509	80,350
Accrued pension liability	133,739	89,769
Other long-term liabilities	<u>64,678</u>	<u>57,129</u>
Total liabilities	<u>1,370,312</u>	<u>1,205,773</u>
<b>CONTINGENCIES (Note 17)</b>		
<b>NET ASSETS:</b>		
Net assets without donor restrictions	648,182	577,191
Net assets with donor restrictions	<u>45,067</u>	<u>43,325</u>
Total net assets	<u>693,249</u>	<u>620,516</u>
<b>TOTAL</b>	<b><u>\$2,063,561</u></b>	<b><u>\$1,826,289</u></b>

See notes to consolidated financial statements.

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### CONSOLIDATED STATEMENTS OF OPERATIONS FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018 (Amounts in thousands)

	2019	2018
OPERATING REVENUE:		
Net patient service revenue		\$ 1,716,414
Provision for uncollectible accounts		<u>(46,480)</u>
Net patient service revenue	\$ 1,767,828	1,669,934
Other operating revenue	213,521	212,207
Grant revenue	48,864	49,486
Net assets released from restrictions	<u>3,984</u>	<u>3,918</u>
Total operating revenue	<u>2,034,197</u>	<u>1,935,545</u>
OPERATING EXPENSES:		
Salaries and wages	1,016,047	954,550
Employee benefits	206,830	190,471
Purchased services	215,784	200,996
Supplies and other	499,180	492,993
Depreciation and amortization	64,381	64,796
Interest	<u>31,167</u>	<u>28,528</u>
Total operating expenses	<u>2,033,389</u>	<u>1,932,334</u>
INCOME FROM OPERATIONS	<u>808</u>	<u>3,211</u>
NONOPERATING REVENUE AND EXPENSES:		
Investment income	16,794	11,062
Realized and unrealized gains and losses on investments	7,863	29,330
Unrestricted gifts—net of expenses	(2,319)	(5,721)
Loss on extinguishment of debt	(8,372)	
Other components of net periodic pension costs	(1,446)	(430)
Inherent contribution from acquisition	116,130	
Other		<u>1,007</u>
Total nonoperating revenue and expenses—net	<u>128,650</u>	<u>35,248</u>
EXCESS OF REVENUE OVER EXPENSES	129,458	38,459
OTHER CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Net assets released from restrictions for purchase of equipment	1,866	2,009
Pension-related adjustments	(53,720)	15,543
Change in net unrealized gains and losses on investments	<u>(6,613)</u>	<u>(7,779)</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 70,991</u>	<u>\$ 48,232</u>

See notes to consolidated financial statements.

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018 (Amounts in thousands)

	2019	2018
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Excess of revenue over expenses	\$ 129,458	\$ 38,459
Net assets released from restrictions for purchase of equipment	1,866	2,009
Pension-related adjustments	(53,720)	15,543
Change in net unrealized gains and losses on investments	<u>(6,613)</u>	<u>(7,779)</u>
Increase in net assets without donor restrictions	<u>70,991</u>	<u>48,232</u>
NET ASSETS WITH DONOR RESTRICTIONS:		
Income from restricted investments	233	668
Contributions	7,007	6,734
Net assets released from restrictions for purchase of equipment	(1,866)	(2,009)
Net assets released from restrictions	(3,984)	(3,918)
Net realized gain on investments	235	313
Change in beneficial interest in perpetual trusts	(21)	134
Change in net unrealized gains and losses on investments	<u>138</u>	<u>318</u>
Increase in net assets with donor restrictions	<u>1,742</u>	<u>2,240</u>
INCREASE IN NET ASSETS	72,733	50,472
NET ASSETS—Beginning of year	<u>620,516</u>	<u>570,044</u>
NET ASSETS—End of year	<u>\$ 693,249</u>	<u>\$ 620,516</u>

See notes to consolidated financial statements.

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018 (Amounts in thousands)

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 72,733	\$ 50,472
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Inherent contribution from acquisition	(116,130)	
Depreciation and amortization	64,381	64,796
Noncash interest expense	(330)	318
Loss on extinguishment of debt	8,372	
Provision for uncollectible accounts		46,480
Gain on sale of equipment	(6,145)	(130)
Net realized and unrealized gains and losses on investments	(1,602)	(22,316)
Restricted contributions	(7,007)	(6,734)
Pension-related adjustments	53,720	(15,543)
Equity interest in earnings of unconsolidated affiliates	(5,630)	(5,904)
(Decrease) increase in cash resulting from changes in:		
Patient accounts receivable	(6,004)	(37,401)
Prepaid expenses and other current assets	(512)	(2,584)
Other receivables	1,809	4,123
Supplies	(732)	108
Estimated third-party payor settlements	1,055	9,134
Other assets	(2,395)	3,016
Accounts payable and accrued liabilities	(8,555)	(7,107)
Self-insurance reserves	(11,670)	(175)
Other long-term liabilities	(2,201)	(11,833)
Net cash provided by operating activities	<u>33,157</u>	<u>68,720</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Cash acquired from acquisition	6,613	
Purchases of property and equipment	(95,020)	(53,081)
Proceeds from sale of equipment	8,898	418
Proceeds from distributions of equity interest in unconsolidated affiliates	5,805	6,507
Purchase of equity interest in unconsolidated affiliates	(947)	(3,468)
Purchases of securities	(412,295)	(336,737)
Proceeds from sales and maturities of securities	<u>299,723</u>	<u>338,290</u>
Net cash used in investing activities	<u>(187,223)</u>	<u>(48,071)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on long-term debt	(314,973)	(26,049)
Payments on capital lease obligations	(3,339)	(3,215)
Proceeds from lines of credit—net of payments	(82)	(530)
Payment of debt issuance costs	(6,841)	
Proceeds from long-term debt	455,973	
Investment income and realized gains on restricted investments	468	981
Restricted contributions	<u>7,007</u>	<u>6,734</u>
Net cash provided by (used in) financing activities	<u>138,213</u>	<u>(22,079)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(15,853)	(1,430)
CASH AND CASH EQUIVALENTS—Beginning of year	<u>143,383</u>	<u>144,813</u>
CASH AND CASH EQUIVALENTS—End of year	<u>\$ 127,530</u>	<u>\$ 143,383</u>
SUPPLEMENTAL CASH FLOW INFORMATION—Cash paid for interest	<u>\$ 30,431</u>	<u>\$ 28,546</u>
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES—Property and equipment financed through capital leases	<u>\$ 779</u>	<u>\$ 2,690</u>
SUPPLEMENTAL CASH FLOW INFORMATION—Fixed asset additions included in accounts payable and accrued expenses	<u>\$ 1,360</u>	<u>\$ 3,664</u>

See notes to consolidated financial statements.

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018 (Amounts in thousands)

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#### 1. DESCRIPTION OF THE ORGANIZATION

**Organization**—Effective January 1, 2017, Tufts Medical Center Parent, Inc. and consolidated affiliates (“Tufts MC”), Circle Health, Inc. and consolidated affiliates (“Circle Health”) and MelroseWakefield Healthcare, Inc. and consolidated affiliates, formerly Hallmark Health Corporation (“MelroseWakefield”), became the founding members of Wellforce, Inc. (“Wellforce”), which is hereinafter referred to as the “System”. The System represents a unique model that serves the health needs of communities while enhancing the affordability of care. The System focuses on care integration, population health management, patient access, and operational performance. Wellforce is the sole corporate member of Tufts MC, Circle Health, MelroseWakefield, Wellforce Care Plan, LLC and Home Health Foundation, Inc.

Tufts MC is a Massachusetts nonprofit corporation that oversees and coordinates a series of affiliated corporations that provide a broad range of health care and related services primarily in the greater Boston area. The affiliated entities of Tufts MC are Tufts Medical Center, Inc., a nonprofit acute care hospital; Wellforce Indemnity Company, Ltd (“WIC”, formerly Tufts Medical Center Indemnity Company, Ltd.), a for-profit Cayman Islands captive insurance company that provides professional and general liability, excess general liability, medical professional liability, provider excess loss insurance coverage, and medical stop loss coverage to Wellforce; Tufts Medical Center Real Estate Company, Inc. (“Real Estate”), which was dissolved January 1, 2019; The Cameron M. Neely Foundation for Cancer Care, Inc. (“Neely Foundation”), a nonprofit entity that helps cancer patients and their families during and after cancer treatment; New England Quality Care Alliance, Inc. (“NEQCA”), a nonprofit network of physicians dedicated to providing comprehensive, high quality, and affordable care; New England Quality Care Alliance Accountable Care, Inc. (“NEQCA ACO”), a nonprofit dedicated to improving the health of patients and cost of care through integrated care coordination, shared savings, and quality incentives; New England Long-Term Care, Inc. (“NELTC”), a nonprofit entity that operates an 80 bed nursing home; Tufts Medical Center Community Care, Inc. (“TMCCC”); and Tufts Medical Center Physicians Organization, Inc. (“TMCPPO”); which is the sole corporate member of a number of physician practices.

Circle Health is a Massachusetts nonprofit corporation that oversees and coordinates a series of affiliated corporations that provide a broad range of health care and related services in Lowell, Massachusetts. The consolidated affiliated entities of Circle Health include The Lowell General Hospital, a nonprofit general acute care hospital; LGH Services, Inc. and Consolidated affiliates, a for-profit entity and sole shareholder of LGH Management Service, Inc., LGH Medical Building Services (“LGH Medical Building”), and LGH Medical Services, Inc.; Circle Health Physicians, a nonprofit entity and sole shareholder of a number of physician practices and Circle Health Pharmacy LLC; and Circle Health Alliance, LLC (“Alliance”), an accountable care organization.

MelroseWakefield is a Massachusetts nonprofit corporation that oversees and coordinates a series of affiliated corporations north of Boston, Massachusetts. The consolidated affiliated entities of MelroseWakefield are MelroseWakefield Healthcare, Inc., which operates two

acute care hospitals; Hallmark Health Medical Associates, Inc. ("HHMA"), a nonprofit entity including a number of physician practices; LM Long-Term Care Services, Inc. and Savin Long-Term Care Corporation, both nonprofit entities providing long term care services; Hallmark Health Properties, Inc. ("HHP"), a nonprofit providing real estate management functions; and Hallmark Health Enterprises, Inc. ("HHCLC"), a for profit entity providing various health related services.

Wellforce Care Plan, LLC ("WCP LLC") is an accountable care organization formed for the purpose of entering into an agreement with a managed care organization to participate collectively in the MassHealth accountable care organization program.

Effective October 1, 2018, the System acquired all of the assets and assumed the liabilities of Home Health Foundation, Inc. and its affiliates ("HHF") (see note 3). HHF is a nonprofit corporation organized in Massachusetts and acts as a holding company and provides management services to affiliated home care providers serving patients in the Merrimack Valley of Massachusetts, southern New Hampshire seacoast and southern Maine. The consolidated affiliates of HHF include Home Health VNA, Inc., a nonprofit entity that provides home health care services; Merrimack Valley Hospice, Inc., a nonprofit entity that provides hospice care services to terminally ill patients; and Home Care, Inc., a nonprofit entity that provides home health care and homemaker services.

Effective October 1, 2018, HHF became the sole corporate member of Hallmark Health Visiting Nurse Association & Hospice, Inc., formerly a consolidated affiliate of MelroseWakefield; and Circle Home, Inc., formerly a consolidated affiliate of Circle Health.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Principles of Consolidation**—The consolidated financial statements include the accounts of all wholly owned and consolidated organizations of Wellforce. Investments in which the System holds less than a 20% ownership interest and does not exercise significant influence are accounted for on the cost method of accounting. All other investments in which the System holds an ownership interest and exercises significant influence are accounted for using the equity method of accounting. The assets of certain members of the System may not be available to meet the obligations of other members of the System, except as disclosed in Note 14.

**Basis of Presentation**—The consolidated financial statements have been presented in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles") consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Health Care Entities*, and other pronouncements applicable to health care organizations.

**Use of Estimates**—The preparation of consolidated financial statements in accordance 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 consolidated financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Significant estimates include recognition of net patient service revenue, which includes explicit and implicit price concessions, estimated third-party payor settlements, self-insurance reserves, pension costs and the related obligations, contingencies, the valuation of certain investments, and the fair value of assets acquired and liabilities assumed in acquisition. Actual results could differ from those estimates.



**Cash and Cash Equivalents**—Cash and cash equivalents include investments in highly liquid debt instruments with maturities of three months or less when purchased, excluding amounts classified as assets limited as to use. The carrying amounts reported in the consolidated balance sheets approximate their fair value.

**Prepaid Expenses and Other Current Assets**—Prepaid expenses and other current assets consist primarily of various insurance policies, as well as consulting, technology and software agreements that range over a period of time.

**Other Receivables**—Other receivables consist of amounts due from grants and other sponsored activities, contracted services, and retail pharmacy.

**Supplies**—Supplies, consisting primarily of medical/surgical supplies and pharmaceuticals, are stated at the lower of cost, based upon the first-in, first-out method, or market. Obsolete and unusable items are written off.

**Investments**—Investments recorded as current assets include investments that management intends to use for current operations or capital purchases in the next 12 months.

Investments, inclusive of assets limited as to use, include marketable debt and equity securities. Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value and classified as securities available for sale. All funds that hold securities directly are stated at the fair value of the underlying securities, as determined by the administrator, based on readily determinable market values or based on net asset values (NAVs), which are calculated using the most recent fund financial statements. Certain investments are recorded at historical cost and are subject to impairment considerations. During the years ended September 30, 2019 and 2018, the System did not record any impairment on investments.

The System uses the fair value option for certain alternative investments purchased. The System recognized unrealized (losses) gains totaling (\$2,053) and \$10,856 in 2019 and 2018, respectively, within realized and unrealized gains and losses on investments in the accompanying consolidated statements of operations.

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

**Assets Limited as to Use**—Assets limited as to use include assets held in trusts under bond indenture agreements, deferred compensation, funds held for self-insurance reserves, assets that are restricted by donors, amounts receivable from students for student loans funded from federal loan programs, and beneficial interests in perpetual trusts. Amounts required to meet the current liabilities of the System are reported as current portion of assets limited as to use in the accompanying consolidated balance sheets.

**Beneficial Interests in Perpetual Trusts**—The System is the beneficiary of several trust funds administered by trustees or other third parties. Trusts in which the System has the irrevocable right to receive the income earned on trust assets in perpetuity are recorded as net assets with donor restrictions at the fair values of the trusts on the date of receipt. The

assets held in trusts consist primarily of cash equivalents and marketable securities. The fair values of perpetual trusts are measured using the fair values of the assets contributed to the trusts. Income distributions from the trusts are reported as unrestricted investment income, unless restricted by the donor. Changes in the fair values of the trusts are recorded as increases or decreases to net assets with donor restrictions.

**Other-Than-Temporary Impairment of Investments**—The System periodically reviews its investments to identify those for which fair value is below cost. The System then makes a determination as to whether such investments should be considered other-than-temporarily impaired. For the years ended September 30, 2019 and 2018, the System had no realized losses that related to other-than-temporary declines in fair value.

**Contributions and Promises to Give**—Unconditional promises to give that are expected to be collected within one year are recorded at estimated net realizable value and are included in current portion of assets limited as to use in the accompanying consolidated balance sheet. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows and are included in assets limited as to use noncurrent in the accompanying consolidated balance sheet. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in restricted contributions in the accompanying consolidated statements of operations. Conditional promises to give are not included as support until the conditions are substantially met. Unrestricted contributions are reported as unrestricted gifts—net of expenses.

**Property and Equipment**—Property, software and equipment acquisitions are recorded at cost or, if received by gift or donation, at fair market value on the date of the gift. The System holds both equipment and software under capital lease arrangements which are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the related asset and is included in depreciation and amortization expense. Depreciation is computed over the estimated useful life of each class of depreciable asset using the straight-line method. The estimated useful lives of buildings and building improvements range from 3 to 50 years. The lives of major movable and fixed equipment range from 3 to 20 years. The estimated useful life of software ranges from 3 to 8 years.

Construction in progress represents the amount expended toward property and equipment projects that have not been completed. No provision for depreciation has been recorded for these items.

**Gifts of Long-Lived Assets**—Gifts of long-lived assets, such as property or equipment, are recorded directly to net assets with donor restrictions and are excluded from the excess of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as an increase in net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

**Impairment of Long-Lived Assets**—Long-lived assets to be held and used are reviewed for impairment whenever circumstances indicate that the carrying amount of an asset may

not be recoverable. Long-lived assets to be disposed of are reported at the lower of their carrying amounts or fair values, less cost to sell.

**Investments in Unconsolidated Affiliates**—Investments in unconsolidated affiliates are accounted for using the cost or equity method of accounting, as appropriate. The System utilizes the equity method of accounting for its investments in unconsolidated affiliates over which it exercises significant influence. The System evaluates these investments for other-than-temporary impairments in accordance with accounting standards for equity method investments. There were no impairments identified during the years ended September 30, 2019 and 2018.

**Other Assets**—Other assets consist primarily of the System's interest in life insurance policies (stated at the lower of the policies' cash values or the discounted values of expected cash flows), reinsurance recoverables, and intangible assets. Intangible assets were acquired on October 1, 2019 in connection with the acquisition of HHF (Note 3). Intangible assets are comprised of agency relationships, amortized over 5 years, licenses and certificates, amortized over 10 years, and an indefinite-lived trade name.

**Cost of Borrowing**—Interest costs incurred on borrowed funds during the period of construction of capital assets, net of investment income on assets held in trusts under debt agreements, are capitalized as a component of the cost of acquiring those assets. Approximately \$849 and \$673, respectively, was capitalized for the years ended September 30, 2019 and 2018, respectively. Deferred financing costs are amortized over the periods the related obligations are outstanding. As of September 30, 2019 and 2018, net deferred financing costs totaled \$9,376 and \$5,184, respectively and were classified in long-term debt in the accompanying consolidated balance sheets. Accumulated amortization of deferred financing costs totaled \$1,261 and \$2,681 as of September 30, 2019 and 2018, respectively.

**Accounting for Defined Benefit Pension Plans**—The System recognizes the overfunded or underfunded status of its defined benefit plans as an asset or liability in its consolidated balance sheet. Changes in the funded status of the plans are reported as a change in net assets without donor restrictions presented below the excess of revenue over expenses in the consolidated statement of operations and changes in net assets in the year in which the changes occur.

**Net Assets with Donor Restrictions**—Assets whose use by the System has been limited by donors to specific time periods or purposes, or are restricted by donors to be maintained by the System in perpetuity, are recorded as net assets with donor restrictions in the consolidated balance sheet.

**Excess of Revenue over Expenses**—The consolidated statements of operations include excess of revenue over expenses. Changes in net assets without donor restrictions that are excluded from excess of revenue over expenses, consistent with industry practice, include changes in unrealized gains and losses on investments other than those on which other-than-temporary losses are recognized or for which the fair value option has been elected, contributions of long-lived assets (including assets acquired using contributions that due to donor restriction were to be used for the purposes of acquiring such assets), and pension-related adjustments.

**Nonoperating Revenue and Expenses**—The System has elected to report transactions deemed by management to be ongoing, major, or central to the provision of acute care hospital services as operating revenue and expenses and peripheral or incidental

transactions as nonoperating revenue and expenses. Accordingly, investment income, the change in fair value of investments for which the System has elected the fair value option, realized gains and losses on sales of investments, unrestricted gifts—net of expenses, loss on extinguishment of debt, other components of net periodic pension cost, and inherent contribution from acquisition are reported as nonoperating revenue and expenses.

**Revenue Recognition**—Patient care service revenue is reported at the amount that reflects the consideration to which the System expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. The System elected to use a portfolio approach as a practical expedient to account for patient contracts as a collective group, rather than individually. Generally, the System bills the patients and third-party payors several days after the services are performed or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the System. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The System believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients in our hospitals receiving inpatient acute care services or patients receiving services in our outpatient centers or in their homes (home care). The System measures the performance obligation from admission into the hospital, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to our patients and customers in a retail setting and the System does not believe it is required to provide additional goods or services related to that sale.

Because all of its performance obligations relate to contracts with a duration of less than one year, the System has elected to apply the optional exemption provided in FASB ASC 606-10-50-14a and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to previously are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The System determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the System's policy, and implicit price concessions provided to uninsured patients. The System determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The System determines its estimate of implicit price concessions based on its historical collection experience with this portfolio of patients.

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

**Medicare**—Certain inpatient acute care services are paid at prospectively determined rates per discharge based on clinical, diagnostic, and other factors. Certain services are paid based on cost-reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates.

The System is subject to a federal prospective payment system for most Medicare inpatient hospital services and outpatient services. Under this prospective payment methodology, Medicare pays a prospectively determined per-discharge or per-visit rate for nonphysician services. These rates vary according to the diagnosis related group (DRG) or ambulatory payment classification (APC) of each patient. The System also receives Medicare reimbursement for the program's share of direct and indirect costs of medical education. The System is reimbursed for certain reimbursable items at an interim rate, with final settlement determined after submission of annual cost reports and audits thereon by the Medicare fiscal intermediary. Limited outpatient services are reimbursed according to fee screens.

**Medicaid**—Reimbursements for Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service, or per covered member.

**Other**—Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements.

Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the System's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the System. In addition, the contracts the System has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the System's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as

adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The System also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The System estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. For the year ended September 30, 2019 additional revenue of \$22,212 was recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments for performance obligations satisfied in prior years. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Changes in prior-year estimates increased net patient service revenue by approximately \$15,902 for the year ended September 30, 2018.

**Investment Income**—Investment income includes interest and dividends. All investment income is included in nonoperating investment income, unless the income or loss is restricted by donor or law.

**Other Operating Revenue**—The System has other operating revenue that consists of non-patient service revenue, including retail pharmacy, tuition, infrastructure payments, risk-based efficiency payments, earnings in unconsolidated affiliates, and management services. Retail pharmacy revenue, tuition, infrastructure payments and risk-based efficiency payments are recognized upon delivery of goods and services under ASC 606. Other revenue recognized under ASC 606 totaled \$193,000 for the year ended September 30, 2019.

**Income Taxes**—With the exception of the System's captive insurance company, the System and its consolidated affiliates have been recognized by the Internal Revenue Service (IRS) as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code (the "Code") and, accordingly, are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The captive insurance company is registered under the laws of the Cayman Islands and is exempt from local income, profit, and capital gains taxes until 2023.

The System has approximately \$20,433 of net operating losses from unrelated business activities resulting in a deferred tax asset of approximately \$8,173, which is offset by a valuation allowance of the same amount. Due to the presence of the net operating loss carryforwards and an expected loss for one of the System's subsidiaries in the current year, no provision for income taxes has been recorded in the accompanying consolidated financial statements.

The System is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Grant Revenue**—Revenue related to research grants and contracts is recognized as the related costs are incurred. Indirect costs related to certain government grants and contracts are reimbursed at fixed rates negotiated with government agencies. Amounts

received in advance of incurring the related expenditures are recorded as unexpended research grants and included within accounts payable and accrued liabilities in the accompanying consolidated balance sheets. In accordance with ASC 958, management has concluded that for the year ended September 30, 2019, \$43,705 of grant revenue qualifies as a contribution, and \$5,159 meets the qualifications of an exchange transaction and therefore is recorded in accordance with ASC 606.

**Recently Adopted Accounting Pronouncements** – In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. ASU No. 2014-09 affects any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets, unless those contracts are within the scope of other standards. The core principle of the guidance in ASU No. 2014-09 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The System applied the modified retrospective approach to adopt ASU No. 2014-09 on October 1, 2018. The adoption of the new standard did not have an impact to our recognition of total operating revenue for any periods prior to adoption. The System also used the portfolio approach to apply the new model to classes of payors with similar characteristics and analyze cash collection trends over an appropriate collection look-back period depending on the payor. The adoption of ASU 2014-09 resulted in changes to the presentation and disclosure of revenue related to uninsured or underinsured patients. Prior to the adoption of ASU 2014-09, a significant portion of the provision for uncollectible accounts related to self-pay patients, as well as co-pays and deductibles owed from patients with insurance. Under ASU 2014-09, the estimated uncollectible accounts due from these patients will generally be considered a direct reduction to net patient service revenue and correspondingly, resulted in a material reduction in the amounts presented separately as the provision for uncollectible accounts. As part of the adoption of ASU 2014-09, the System elected two of the available practical expedients provided for in the standard. The System does not adjust the transaction price for any financing components as those were deemed to be insignificant. Additionally, the System expenses all incremental customer contract acquisition costs as incurred as such costs are not material and would be amortized over a period of less than one year.

In August 2016, the FASB issued ASU No 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*. This guidance simplifies and improves how not-for-profit entities classify net assets as well as the information presented in financial statements and notes about liquidity, financial performance, and cash flows. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. ASU 2016-14 is applied on a retrospective basis in the year in which the guidance is adopted. While the adoption of ASU 2016-14 had a material impact on the amounts presented as net assets with donor restrictions on the System's consolidated balance sheets, statement of operations, and changes in net assets, and ASU 2016-14 required enhanced and additional disclosures which are included in Note 8 and Note 20 to the consolidated financial statements, it did not materially impact the System's financial position, results of operations, or cash flows.

In June 2018, the FASB issued ASU No. 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies whether a transfer of assets is a contribution or an exchange transaction. This guidance is effective for the System beginning October 1, 2018. The adoption of ASU 2018-08 did not have a significant impact to the consolidated financial statements.

**New Accounting Pronouncements**—In January 2016, the FASB issued ASU No. 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities*. This guidance revises accounting related to (a) the classification and measurement of investments in equity securities and (b) the presentation of certain fair value changes for financial liabilities measured at fair value. It also amends certain disclosure requirements associated with the fair value of financial instruments. This guidance is effective for the System beginning on October 1, 2019. The System has determined that the impact the adoption of this standard will not have a material impact on its consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases*. This guidance introduces a lessee model that brings substantially all leases onto the consolidated balance sheet. In July 2018, the FASB issued ASU No. 2018-10, *Codification Improvements to Topic 842, Leases*, which clarifies some of the provisions of ASU No. 2016-02. In July 2018, the FASB issued ASU No. 2018-11, *Leases (Topic 842)—Targeted Improvements*, which provides additional transition methods when adopting ASU No. 2016-02, and also provides additional guidance to lessors with a practical expedient for separating components of a contract. This guidance is effective for the System beginning on October 1, 2019. The provisions of this update are to be applied using a modified retrospective approach. The System plans to elect the practical expedients upon transition that will retain the lease classification and initial direct costs for any leases that exist prior to the adoption of the standard. The System will not reassess whether any contracts entered into prior to adoption are leases. With the adoption of this standard, the System expects to recognize material right-of-use assets and lease liabilities on the balance sheet, but does not expect a material impact to total net assets, or to the consolidated statement of operations and changes in net assets or cash flows.

In August 2016, the FASB issued ASU No. 2016-15, *Classification of Certain Cash Receipts and Cash Payments*. This guidance adds or clarifies guidance on the classification of certain cash receipts and payments in the consolidated statement of cash flows. This guidance is effective for the System beginning on October 1, 2019. The System has determined that the impact the adoption of this standard will not have a material impact on its consolidated financial statements.

In January 2017, the FASB issued ASU No. 2017-01, *Business Combinations (Topic 805)—Clarifying the Definition of a Business*, which provides a framework to use in determining when a set of assets and activities is a business. This ASU is effective for the System for the reporting period beginning on October 1, 2019. The System has determined that the impact the adoption of this standard will not have a material impact on its consolidated financial statements.

In August 2018, the FASB issued ASU No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements on fair value measurements. This guidance is effective for the System beginning October 1, 2020. The System has not determined the impact the adoption of this standard will have on its consolidated financial statements.

In August 2018, the FASB issued ASU No. 2018-14, *Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Disclosure Framework—Changes to the Disclosure Requirements for Defined Benefit Plans*, which modifies the disclosure requirements for entities with defined benefit plans. This guidance is effective for the System for the annual reporting period ending September 30, 2022. The System has not



determined the impact the adoption of this standard will have on its consolidated financial statements.

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which amends guidance on reporting credit losses for assets held at amortized cost basis and available for sale debt securities. For assets held at amortized cost basis, Topic 326 eliminates the probable initial recognition threshold in current GAAP and, instead, requires an entity to reflect its current estimate of all expected credit losses. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial assets to present the net amount expected to be collected. For available for sale debt securities, credit losses should be measured in a manner similar to current GAAP, however Topic 326 will require that credit losses be presented as an allowance rather than as a write-down. This guidance is effective for the System for the annual reporting period ending September 30, 2023. The System has not determined the impact the adoption of this standard will have on its consolidated financial statements.

### 3. ACQUISITION OF HOME HEALTH FOUNDATION, INC. AND AFFILIATES

The acquisition of HHF on October 1, 2018 included no consideration transferred, and has been accounted for using the acquisition method of accounting with the excess of fair value of the assets acquired over the liabilities assumed recognized as an inherent contribution from acquisition.

The fair values of the assets acquired and liabilities assumed on October 1, 2018, are as follows:

Cash	\$ 6,613
Other current assets	10,208
Intangible assets	7,590
Other long-term assets	93,056
Property, plant and equipment	7,300
Current liabilities assumed	<u>(8,637)</u>
Inherent contribution from acquisition	<u>\$ 116,130</u>

The System has not disclosed the amount of revenue or income from operations of HHF since acquisition, nor proforma information or acquisition costs, because these amounts are not significant to the System's consolidated financial statements.

### 4. CHARITY CARE AND COMMUNITY BENEFITS

**Charity Care**—The System's commitment to community service is evidenced by services provided to the poor and benefits provided to the patients that it serves. The System provides health care services to patients who meet certain criteria under its charity care policy. These patients may receive full assistance or may be subject to partial liability based on income and family size. Because the System does not pursue collection of amounts determined to qualify as charity care, such amounts are not reported as net patient service revenue.

The System provided charity care, based on charges forgone and the estimated cost of the charity care provided amounted to \$42,553 and \$16,904, for the year ended September 30, 2019 and \$33,556 and \$12,228 for the year ended September 30, 2018,

respectively. The estimated cost of charity care is based on the relationship of patient care service charges to the related costs applied to charity care charges recognized during the years ended September 30, 2019 and 2018.

**Provision for Uncollectible Accounts**—The provision for uncollectible accounts in the accompanying consolidated statement of operations for the year ended September 30, 2018, reflects the charges at established rates for services provided to those individuals who do not qualify for charity care under the guidelines described above, but who are otherwise unable or unwilling to pay the System. The provision for uncollectible accounts of approximately \$46,480 the year ended September 30, 2018, represents charges for services provided that are deemed to be uncollectible. The estimated cost of providing these services was approximately \$19,186 for the year ended September 30, 2018. Such costs have been estimated based on ratios of expenses to established patient service charges.

Accounts receivable are stated at estimated net realizable amounts. In evaluating the collectibility of accounts receivable, the System analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate provision for uncollectible accounts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for uncollectible accounts. For receivables associated with services provided to patients who have third-party coverage, the System analyzes contractually due amounts and historic payment trends and records estimated contractual allowances. The System records a significant provision for uncollectible accounts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bills for which they are financially responsible. The difference between the standard rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for uncollectible accounts.

The System's allowance for uncollectible accounts for all patients was 21% of accounts receivable as of September 30, 2018. In addition, the System's write-offs, net of recoveries, were \$44,846 and \$39,165, respectively, for the years ended September 30, 2019 and 2018. The changes were a result of management's review of historical trends in uncollectible accounts and determination of reserves, including the impact of the provisions of the Patient Protection and Affordable Care Act.

The System has not changed its charity care or uninsured discount policies during 2019. The System does not maintain a material allowance for uncollectible accounts from third-party payors, nor did it have significant bad debt write-offs from third-party payors.

**Health Safety Net Fund (HSN)**—The Commonwealth of Massachusetts (the "Commonwealth") operates the HSN, which was created by the Commonwealth's Health Care Reform Act to replace the state's uncompensated care pool. The HSN allocates the cost of uncompensated care among the hospitals in the Commonwealth. Hospitals have been assessed a uniform allowance based on estimates of the statewide cost of uncompensated care and reimbursed for a portion of the cost of uncompensated care, subject to certain limitations. Reimbursable uncompensated care includes net charity care and certain uncollectible accounts related to emergency services. Hospitals' recoveries from the HSN are based on a claims-based payment method that uses Medicare principles. Reimbursement from the HSN for uncompensated care is recorded in net patient service revenue in the consolidated statement of operations. The Commonwealth has determined final settlements with respect to the HSN for all years prior to 2014.

**Community Benefit**—In furthering its charitable purpose, the System provides a wide variety of health care services to the community in order to provide access to appropriate care for populations in need. The System has developed a formal community benefit plan that responds to the comprehensive assessment of health care needs in the community. The community benefit plan supports services that target not only the general population in the System’s service area, but also particular populations with special health care needs, including the poor, elderly, children, and minority populations. Supported services include various clinics, health screening programs, health education programs, and support groups operated in the System’s service area. The System works actively with other area service providers to facilitate the development of an effective community health network. The System also participates in activities designed to foster and enhance the economic and civic environment of its service areas.

	<b>2019</b>	<b>2018</b>
Provision for charity care (at cost)	\$16,034	\$11,001
Implicit price concessions	23,171	
Provision for uncollectible accounts (at cost)		19,186
HSN (assessment net of reimbursement)	17,127	20,022
Internal financial assistance program	<u>871</u>	<u>1,227</u>
 Total uncompensated care	 <u><b>\$57,203</b></u>	 <u><b>\$51,436</b></u>

**5. NET PATIENT SERVICE REVENUE AND CONCENTRATION OF CREDIT RISK**

The composition of patient service revenue by primary payor for the years ended September 30, 2019, is as follows:

	<b>2019</b>
Medicare	\$ 634,532
Medicaid	317,823
Other third-party payors	195,778
Managed care	579,840
Self-pay	<u>39,855</u>
 Total	 <u><b>\$1,767,828</b></u>

Net patient service revenue (after contractual allowances and discounts) recognized during the year ended September 30, 2018 from the System’s major payor sources is as follows:

	<b>2018</b>
Medicare	\$ 576,018
Medicaid	334,566
Other third-party payors	192,191
Managed care	565,014
Self-pay	<u>48,625</u>
 Total	 <u><b>\$1,716,414</b></u>

The composition of patient service revenue based on the type of service for the years ended September 30, 2019, is as follows:

	<b>2019</b>
Hospital—inpatient	\$ 785,773
Hospital—outpatient	645,063
Physician services	250,035
Home health and hospice	74,934
Other	<u>12,023</u>
<b>Total</b>	<b><u>\$1,767,828</u></b>

The System receives a significant portion of its payments for services rendered to patients from a limited number of government and commercial third-party payors, including Medicare, Medicaid, and various managed care organizations. A significant portion of the accounts receivable from managed care organizations is derived from three Massachusetts companies. Although the System's management expects amounts recorded as net accounts receivable as of September 30, 2019 and 2018, to be collectible, this concentration of credit risk is expected to continue in the near term.

The System grants credit to patients, most of whom are local residents. The System generally does not require collateral or other security in extending credit to patients; however, it routinely obtains assignment of (or is otherwise entitled to receive) patients' benefits payable under their health insurance programs, plans, or policies (e.g., Medicare, Medicaid, managed care organizations, and commercial insurance policies). Net patient accounts receivable as of September 30, 2019 and 2018, consisted of the following:

	<b>2019</b>	<b>2018</b>
Medicare	\$ 40,939	\$ 34,985
Medicaid	30,673	31,144
Other third-party payors	20,466	31,865
Managed care	105,818	85,721
Self-pay	<u>10,729</u>	<u>9,688</u>
<b>Total</b>	<b><u>\$208,625</u></b>	<b><u>\$193,403</u></b>

**Financing component**—The System has elected the practical expedient allowed under ASC 606 and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the System's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will generally be one year or less. However, the System does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

**Contract costs**—The System has elected the practical expedient provided by ASC 340 and all incremental customer contract acquisition costs are expensed as they are incurred, as the amortization period of the asset that the System otherwise would have recognized is one year or less in duration.

**Accountable Care Organizations**—In 2017, the System formed WCP LLC, who partnered with an unaffiliated third-party payor to create the Wellforce Care Plan (WCP ACO), an ACO serving Medicaid members in eastern Massachusetts. An ACO is a group of providers willing and capable of accepting accountability for the cost and quality of care for a defined population. In August 2017, the third-party payor and WCP LLC executed agreements to participate in a major restructuring of the MassHealth Medicaid program through WCP ACO. Under this arrangement, WCP ACO contracts with NEQCA and The Lowell General Hospital as well as an unrelated entity to provide health care services and care coordination for enrolled members effective March 1, 2018 through December 31, 2022. The System is subject to certain risk-sharing provisions under this agreement that will be calculated annually. As of September 30, 2019 and 2018, the System did not record any estimated risk-sharing settlement balances in the accompanying consolidated balance sheets.

WCP ACO also receives Delivery System Reform Incentive Payments (DSRIP) from the Commonwealth of Massachusetts to support infrastructure creation. DSRIP funds are disbursed to the System as ACO infrastructure initiatives and transformation activities are incurred. For the year ended September 30, 2019 and 2018 the System has recognized approximately \$8,374 and \$5,179, respectively, of DSRIP funding in other operating revenue in the accompanying consolidated statements of operations. Under certain termination provisions, the System may be required to repay some or all of the DSRIP funding received.

Effective January 1, 2018, through NEQCA ACO, certain System providers participate in the Medicare Next Generation ACO model. Under this arrangement, NEQCA ACO contracts with certain employed providers as well as unrelated entities to provide health care services and care coordination to Medicare members. Through its contract with NEQCA ACO, the System is subject to certain risk-sharing provisions under this agreement that will be calculated annually. As of September 30, 2019 and 2018, the System has accrued \$0 and \$1,848 in estimated third-party payor settlements—current in the accompanying consolidated balance sheets, respectively, related to this contract.

## 6. OTHER RECEIVABLES

Other receivables as of September 30, 2019 and 2018, consisted of the following:

	<b>2019</b>	<b>2018</b>
Grants and other sponsored activities	\$ 9,783	\$ 10,302
Contracted services	23,143	35,517
Retail pharmacy	7,401	5,748
Other receivables	<u>20,198</u>	<u>11,667</u>
Total other receivables	60,525	63,234
Less allowance for uncollectible accounts		<u>900</u>
Total	<u>\$ 60,525</u>	<u>\$ 62,334</u>

## 7. PLEDGES RECEIVABLE

Pledges receivable include donor contributions that are not expected to be collected within one year. These amounts were reported at their present values and discounted at 1.85%–4.00% as of September 30, 2019 and 2018. Pledges receivable as of September 30, 2019 and 2018, were as follows:

	<b>2019</b>	<b>2018</b>
Due in less than one year	\$1,884	\$1,204
Due thereafter	1,642	2,205
Present value discount	<u>(192)</u>	<u>(287)</u>
Total	<u>\$3,334</u>	<u>\$3,122</u>

Pledges due within one year are reported in current assets limited as to use in the accompanying consolidated balance sheets. Amounts due thereafter are reported in assets limited as to use–noncurrent portion.

## 8. AVAILABILITY AND LIQUIDITY

The following financial assets are not subject to donor or other contractual restrictions and are available for expenditure generally within one year of the balance sheet date.

The Corporation monitors liquidity position through days cash on hand, which is defined as total unrestricted cash and investments without donor or contractual restrictions, divided by total operating expenses minus depreciation and amortization, divided by the number of days in the period.

The following represents the System's liquidity position at September 30, 2019:

	<b>2019</b>
Cash and cash equivalents	\$127,530
Short-term investments	10,000
Investments	<u>735,859</u>
Total unrestricted cash and investments	<u>\$873,389</u>
Days cash on hand	<u>161.9</u>

The Corporation has other assets limited or restricted as to use for donor-restricted purposes, debt service and for future capital improvements. These assets limited to use are not available for general expenditure within the next year.

**9. INVESTMENTS AND ASSETS LIMITED AS TO USE**

Investments and assets limited as to use as of September 30, 2019 and 2018, consisted of the following:

	<b>2019</b>	<b>2018</b>
Cash and cash equivalents	\$ 104,159	\$ 52,852
Certificates of deposit	19,403	11,203
Equities	113,202	29,034
US government and agency obligations	51,188	45,963
Corporate debt securities and other fixed income	56,585	57,573
Mutual funds	316,917	254,177
Exchange traded funds	48,151	86,836
Hedge funds	78,730	70,984
Investment trusts	29,760	30,211
Limited partnerships	86,126	77,540
Limited liability companies	91,597	84,183
Beneficial interest in perpetual trusts	<u>12,285</u>	<u>12,306</u>
	<u>1,008,103</u>	<u>812,862</u>
Alternative investments (at cost):		
Hedge funds	<u>6,758</u>	<u>4,400</u>
	<u>6,758</u>	<u>4,400</u>
Pledges and other	<u>3,424</u>	<u>3,310</u>
	<u>\$ 1,018,285</u>	<u>\$ 820,572</u>

The estimated fair value of the System's alternative investments carried at cost approximated \$11,242 and \$8,674 as of September 30, 2019 and 2018, respectively.

The amortized costs and estimated fair values of investments held by WIC in securities classified as available for sale as of September 30, 2019 and 2018, are as follows:

	<b>As of September 30, 2019</b>			<b>Estimated Fair Value</b>
	<b>Amortized Cost</b>	<b>Gross Unrealized Gains</b>	<b>Gross Unrealized Losses</b>	
Debt securities issued by US government corporations and agencies	\$ 16,569	\$ 279	\$ (133)	\$ 16,715
Corporate debt securities	9,918	135	(208)	9,845
Exchange traded fund	14,405	1,289	(80)	15,614
Mutual funds	32,422	3,042	(411)	35,053
Hedge funds	<u>7,480</u>	<u>2,011</u>	<u>          </u>	<u>9,491</u>
<b>Total</b>	<u>\$ 80,794</u>	<u>\$ 6,756</u>	<u>\$ (832)</u>	<u>\$ 86,718</u>

	<b>As of September 30, 2018</b>			
	<b>Amortized Cost</b>	<b>Gross Unrealized Gains</b>	<b>Gross Unrealized Losses</b>	<b>Estimated Fair Value</b>
Debt securities issued by US government corporations and agencies	\$14,234	\$ -	\$ (625)	\$13,609
Corporate debt securities	12,368	2	(607)	11,763
Exchange traded fund	26,337	2,865	(62)	29,140
Mutual funds	34,939	1,799	(71)	36,667
Hedge funds	<u>5,700</u>	<u>1,819</u>	<u>          </u>	<u>7,519</u>
<b>Total</b>	<b><u>\$93,578</u></b>	<b><u>\$6,485</u></b>	<b><u>\$(1,365)</u></b>	<b><u>\$98,698</u></b>

Proceeds from sales of available-for-sale securities held by WIC were \$33,444 and \$25,929, respectively, for the years ended September 30, 2019 and 2018. Gross realized gains on those sales were \$2,903 and \$2,818, and gross realized losses on those sales were \$673 and \$279, respectively, for the years ended September 30, 2019 and 2018.

**Unrealized Gains and Losses**—The gross unrealized losses and fair value of the System's available for sale securities with unrealized losses not deemed to be other-than-temporarily impaired, aggregated by investment category and length of time individual securities have been in a continuous unrealized loss position, as of September 30, 2019 and 2018, were as follows:

	<b>As of September 30, 2019</b>					
	<b>Less than 12 Months</b>		<b>12 Months or More</b>		<b>Total</b>	
<b>Description of Security</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>
US government securities	\$1,079	\$ -	\$ 7,906	\$(133)	\$ 8,985	\$(133)
Corporate debt securities			5,444	(208)	5,444	(208)
Exchange trade fund			1,105	(80)	1,105	(80)
Mutual funds	<u>3,081</u>	<u>(218)</u>	<u>3,956</u>	<u>(193)</u>	<u>7,037</u>	<u>(411)</u>
<b>Total</b>	<b><u>\$4,160</u></b>	<b><u>\$(218)</u></b>	<b><u>\$18,411</u></b>	<b><u>\$(614)</u></b>	<b><u>\$22,571</u></b>	<b><u>\$(832)</u></b>

	<b>As of September 30, 2018</b>					
	<b>Less than 12 Months</b>		<b>12 Months or More</b>		<b>Total</b>	
<b>Description of Security</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>	<b>Fair Value</b>	<b>Unrealized Losses</b>
US government securities	\$ 1,878	\$ (74)	\$11,732	\$ (551)	\$13,610	\$ (625)
Corporate debt securities	2,443	(81)	8,971	(526)	11,414	(607)
Exchange trade fund	3,567	(62)			3,567	(62)
Mutual funds	<u>4,854</u>	<u>(71)</u>	<u>          </u>	<u>          </u>	<u>4,854</u>	<u>(71)</u>
<b>Total</b>	<b><u>\$12,742</u></b>	<b><u>\$(288)</u></b>	<b><u>\$20,703</u></b>	<b><u>\$(1,077)</u></b>	<b><u>\$33,445</u></b>	<b><u>\$(1,365)</u></b>

The unrealized losses on the System's investments in US treasury obligations, direct obligations of US government agencies, and corporate bonds were caused by interest rate increases. The contractual terms of these investments do not permit issuers to settle the



securities at prices that are less than the amortized costs of the investments. Because the System does not intend to sell these investments, does not expect to be required to sell these investments before a recovery of their amortized cost basis, and does not believe there has been a credit loss, the System did not consider these investments to be other-than-temporarily impaired as of September 30, 2019 and 2018.

The System's remaining unrealized losses on its investments consisted of unrealized losses in diversified mutual funds and equities. The System has evaluated the near-term prospects of the investments in relation to the severity and duration of the impairments and recent market trends. Based on that evaluation and the System's ability and intent to hold these investments for a reasonable period of time sufficient for a forecasted recovery of fair value, the System did not consider these investments to be other-than-temporarily impaired as of September 30, 2019 and 2018.

## 10. PROPERTY AND EQUIPMENT

Property and equipment as of September 30, 2019 and 2018, consisted of the following:

	<b>2019</b>	<b>2018</b>
Land and land improvements	\$ 36,497	\$ 31,361
Buildings and building improvements	805,053	768,614
Major movable and fixed equipment	523,557	501,656
Leasehold improvements	46,842	47,386
Equipment under capital leases	25,442	24,663
Capitalized software	<u>91,970</u>	<u>90,575</u>
 Total property and equipment	 1,529,361	 1,464,255
Less accumulated depreciation and amortization	(1,039,147)	(986,303)
Construction and projects in progress	<u>46,220</u>	<u>26,759</u>
 Property and equipment—net	 <u>\$ 536,434</u>	 <u>\$ 504,711</u>

Commitments for costs related to construction and projects in progress approximated \$31,469 and \$26,874 as of September 30, 2019 and 2018, respectively.

Depreciation expense for the years ended September 30, 2019 and 2018, was \$64,312 and \$64,612, respectively.

**11. INTANGIBLE ASSETS**

Intangible assets as of September 30, 2019, consisted of the following:

	<u>September 30, 2019</u>		
	<u>Gross</u> Carrying Value	<u>Accumulated</u> Amortization	<u>Net Carrying</u> Value
Agency relationships	\$ 2,160	\$ (432)	\$ 1,728
Licenses and certificates	1,980	(198)	1,782
Trade name	<u>3,450</u>	<u>          </u>	<u>3,450</u>
	<u>\$ 7,590</u>	<u>\$ (630)</u>	<u>\$ 6,960</u>

Amortization expense was \$630 for the year ended September 30, 2019.

The System estimates that it will record amortization expense related to these intangible assets for each of the next five years as follows:

2020	\$ 630
2021	630
2022	630
2023	630
2024	198
2025 and thereafter	<u>792</u>
	<u>\$3,510</u>

## 12. INVESTMENTS IN UNCONSOLIDATED AFFILIATES

The System's investments in unconsolidated affiliates totaled \$16,464 and \$15,692 as of September 30, 2019 and 2018, respectively, and are reported as investments in unconsolidated affiliates in the accompanying consolidated balance sheets. The following investments are recorded as investments in unconsolidated affiliates:

	<u>Ownership Percentage</u>	
	2019	2018
Shields-Tufts Medical Center Imaging Management, LLC	65.0 %	65.0 %
Medford Surgery Center, LLC	55.0	57.0
Montvale PET/CT, LLC	50.0	50.0
Hallmark Health PHO (PHO)	50.0	50.0
Shields Imaging of Lowell General Hospital	50.0	50.0
Copley Health Care Partnership	33.3	33.3
Courtyard Nursing Care Center Partnership	33.3	33.3
NE Pet of Greater Lowell Management	30.0	30.0
Boston Image Reading Center, LLC	29.3	29.3
PROP, LLC	24.5	24.5
W. Suburban Eye Surgery Center	20.4	20.4
Yankee Alliance LLC	16.7	16.7
Blue Point LLC	0.0	16.7
Medford Lawrence Real Estate, LLC	10.0	10.0
Yankee Alliance Supply Chain	9.9	6.2
New England Life Care	1.1	1.1

Investments in unconsolidated affiliates as of September 30, 2019 and 2018, consisted of the following:

	2019	2018
Total assets	\$167,519	\$168,448
Long-term debt	22,464	21,501
Share of net assets	16,464	15,692
Share of earnings	5,630	5,904

The System's share of earnings in its unconsolidated affiliates totaled approximately \$5,630 and \$5,904, respectively, for the years ended September 30, 2019 and 2018. The System's share of its earnings in its unconsolidated affiliates is reported as other operating revenue in the accompanying consolidated statements of operations. Distributions from the above unconsolidated affiliates to the System totaled \$5,805 and \$6,507, respectively, for the years ended September 30, 2019 and 2018.

## 13. PENSION AND OTHER BENEFIT PLANS

**Deferred Compensation**—The System has nonqualified deferred compensation plans that permit eligible employees to defer a portion of their compensation. The deferred amounts are distributable in cash after retirement or termination of employment. As of September 30, 2019 and 2018, the assets and liabilities under these plans totaled \$11,186

and \$10,487, respectively, which are included in assets limited as to use and other long-term liabilities in the consolidated balance sheets.

**Defined Contribution Plans**—The System sponsors defined contribution plans covering substantially all of its employees. These programs are funded by voluntary employee contributions, subject to legal limitations. Employer contributions to these plans include nonelective contributions as a percentage of eligible compensation and varying levels of matching contributions based on employee service. The employees direct their voluntary contributions and employer contributions among a variety of investment options. Contribution expense under the defined contribution plans totaled \$24,286 and \$21,186, respectively, for the years ended September 30, 2019 and 2018.

**Noncontributory Defined Benefit Pension Plans**—The System maintains qualified, noncontributory defined benefit pension plans ("Pension Plans") under which benefit accruals are frozen for the majority of employees. Certain nonqualified, supplemental plan arrangements also provide retirement benefits to specified groups of participants.

The Pension Plans and the defined contribution plans are subject to the provisions of the Employee Retirement Income Security Act of 1974.

In October 2017, the Board of Trustees of Circle Health, Inc. voted to approve a merger of the Visiting Nurse Association of Greater Lowell, Inc. Pension Plan sponsored by Circle Home, Inc. (the "Circle Home Plan") into the Pension Plan of Circle Health, Inc. (the "Circle Health Plan") effective December 31, 2017. As a result, participants of the Circle Home Plan will be provided benefits under the merged Circle Health Plan after the effective date of the plan merger. Trust assets were combined as of the plan merger date and an interim measurement of the financial position of the combined plan was completed as of December 31, 2017. Net periodic benefit cost for the plan was determined on a combined basis following the merger, reflecting the interim measurement. No other changes to participant benefits were made in connection with this plan merger. Remaining service and prior service costs for the Circle Home Plan were recognized in net periodic benefit cost-in full by December 31, 2017.

In January 2018, the Tufts Medical Center Benefit Plan was amended to both freeze future benefits as well as provide a service enhancement on February 28, 2018. A remeasurement of the plan was completed as of December 31, 2017. As all future years of benefit service were eliminated, a curtailment was triggered. A curtailment gain of \$1,359 was recorded during the year ended September 30, 2018.

The funded status of the Pension Plans as of September 30, 2019 and 2018, based on September 30, 2019 and 2018 asset values, as well as the amounts recognized in the accompanying consolidated balance sheet as of September 30, 2019 and 2018, was as follows:

	<b>2019</b>	<b>2018</b>
Change in benefit obligation:		
Benefit obligation—beginning of period	\$ 386,618	\$410,387
Service cost		2,266
Transfers in	1,538	2,416
Plan curtailments		(1,359)
Interest cost	15,085	13,279
Benefits paid	(18,710)	(17,471)
Actuarial loss (gain)	<u>57,268</u>	<u>(22,900)</u>
Benefit obligation—end of period	<u>441,799</u>	<u>386,618</u>
Change in plan assets:		
Fair value of plan assets—beginning of period	297,297	293,981
Actual return on plan assets	17,271	4,138
Transfers in	1,538	2,416
Benefits paid	(18,710)	(17,471)
Employer contributions	<u>11,143</u>	<u>14,233</u>
Fair value of plan assets—end of period	<u>308,538</u>	<u>297,297</u>
Accrued pension liability	<u>\$(133,261)</u>	<u>\$(89,321)</u>
Accumulated benefit obligation	<u>\$ 441,799</u>	<u>\$386,618</u>

Tufts MC also maintains a smaller pension plan for former employees. The accrued pension liability for the plan was \$478 and \$448 as of September 30, 2019 and 2018, respectively.

Net assets without donor restrictions as of September 30, 2019 and 2018, include unrecognized actuarial losses of \$149,825 and \$96,190, respectively. Approximately \$5,092 of the unrecognized loss as of September 30, 2019, is expected to be recognized in net periodic pension costs in 2020.

Components of the Pension Plans' net periodic pension cost for the years ended September 30, 2019 and 2018, were as follows:

	<b>2019</b>	<b>2018</b>
Service cost—benefits earned during the period	\$ -	\$ 2,266
Interest cost on projected benefit obligation	15,085	13,279
Expected return on plan assets	(16,579)	(17,239)
Amortization of prior service cost		(27)
Amortization of net loss	<u>2,940</u>	<u>4,409</u>
Net periodic pension cost	<u>\$ 1,446</u>	<u>\$ 2,688</u>

The assumptions used to measure the projected benefit obligation and net periodic pension cost for the years ended September 30, 2019 and 2018, were as follows:

	<b>2019</b>	<b>2018</b>
Weighted-average assumptions to determine benefit obligations:		
Discount rate	3.03–3.19%	3.61–4.33%
Rate of compensation increase	n/a	n/a
Assumptions to determine net cost:		
Discount rate	2.84–4.33%	2.93–3.86%
Rate of compensation increase	n/a	0.0–3.0%
Expected return on plan assets	5.35–7.25%	5.45–7.50%

**Mortality Assumptions**—The Pension Plans' projected benefit obligation and net period pension cost for the years ended September 30, 2019 and 2018, used the RP-2014 with projection removed from 2006 to 2014 as the base mortality table, as well as the MP-2016 over a 15 year period and rate of 0.75% as the mortality improvement scale.

The Pension Plans' asset allocations as of September 30, 2019 and 2018, were as follows:

<b>Asset Class</b>	<b>Target Range Allocation</b>	<b>Percentage of Plan Assets</b>	
		<b>2019</b>	<b>2018</b>
Domestic equity	0–69%	11.0 %	12.1 %
International equity	3–45	21.2	21.5
Global asset allocation	0–40	6.3	6.8
Fixed income	10–45	36.9	34.9
Absolute return and hedge funds	0–30	17.9	17.9
Real assets	0–12	4.4	4.2
Other	0–15	0.7	0.8
Cash and cash equivalents	0–10	<u>1.6</u>	<u>1.8</u>
Total		<u>100.0 %</u>	<u>100.0 %</u>

The investment policy and strategy, as established by the System's finance committee, is to provide for capital growth with a moderate level of volatility by investing assets based on the target allocations stated above. The System plans to reallocate its investments periodically to meet these target allocations. The System also plans to review its investment policy periodically to determine if the policy should be changed.

The expected long-term rate of return for the Pension Plans' total assets is based on the expected return of each of the above categories, weighted based on the median of the target allocation for each class. Equity securities are expected to return between 7% and 10% over the long term, while cash and fixed income are expected to return between 2% and 5%, and alternative investments are expected to return between 4% and 10%.

The expected cash flows of the Pension Plans as of September 30, 2019 were as follows:

Expected employer contributions for fiscal year ending September 30, 2020	<u>\$21,098</u>
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Estimated future benefit payments reflecting expected future service for the fiscal years ending September 30:

2020	\$ 25,591
2021	23,068
2022	23,716
2023	24,249
2024	24,734
2024-2029	127,469

## 14. DEBT

Long-term debt as of September 30, 2019, consisted of the following:

Bond	Maturity Date	Rate	2019	2018
MDFA Series A Bonds (Wellforce Obligated Group)	Due 2020-2044	4.00-5.00 %	\$ 348,515	\$ -
MDFA Series B Bonds (Wellforce Obligated Group)	Due 2020-2041	3.52-4.84	81,030	
MDFA Series I Bonds (Tufts MC)	Due 2012-2041	4.00-7.25		76,725
MDFA Series J Bonds (Tufts MC)	Due 2018-2047	3.84		145,935
Series 2013-10 year note (Tufts MC)	Due 2013-2023	5.37	8,811	11,333
Series 2013-15 year note (Tufts MC)	Due 2013-2028	6.32	14,398	14,398
Series 2013-25 year note (Tufts MC)	Due 2013-2038	7.00	60,000	60,000
MDFA Series C Bonds (Circle Health)	Due 2013-2020	3.00-4.50	4,500	6,620
MDFA Series C Bonds (Circle Health)	Due 2021-2035	4.75-5.125	46,060	46,060
MDFA Series E Bonds (Circle Health)	Due 2013-2027	3.79		18,190
MDFA Series F Bonds (Circle Health)	Due 2013-2027	3.92		9,115
MDFA Series G Bonds (Circle Health)	Due 2029-2044	5.00	61,005	61,005
MDFA Series 2008 C Bonds (MelroseWakefield)	Due 2008-2021	2.48		13,205
MDFA Series 2015 A Bonds (MelroseWakefield)	Due 2015-2025	2.99	27,071	28,397
MDFA Series 2011 C Bonds (MelroseWakefield)	Due 2011-2027	2.50		6,045
MDFA Series 2013 A Bonds (MelroseWakefield)	Due 2013-2023	2.48		33,857
MDFA capital equipment financing (MelroseWakefield)	Through 2023	1.82-2.13	3,731	7,522
MDFA Series A Bonds (MelroseWakefield)	Through 2026	3.25	15,371	15,700
Non-interest-bearing commercial loan (Tufts MC)				36
			<u>670,492</u>	<u>554,143</u>
Notes payable			<u>18,366</u>	<u>21,803</u>
			688,858	575,946
Unaccreted premium			29,467	4,182
Unamortized discount			(1,108)	(1,195)
Less deferred financing costs			<u>(9,376)</u>	<u>(5,184)</u>
Total long-term debt			707,841	573,749
Less current portion			<u>20,092</u>	<u>26,049</u>
Long-term debt—net			<u>\$687,749</u>	<u>\$547,700</u>

**Principal Payments and Sinking Fund Requirements**—The System's aggregate principal payments and sinking fund requirements on long-term debt for the next five years and thereafter are as follows:

### Years Ending September 30

2020	\$ 19,994
2021	19,052
2022	17,840
2023	17,648
2024	18,142
Thereafter	<u>596,182</u>
Total	<u>\$688,858</u>



**Obligated Groups**—In February 2019, the obligated groups of Circle Health, MelroseWakefield, and Tufts MC were combined to create the Wellforce Obligated Group ("WOG") comprised of The Lowell General Hospital, MelroseWakefield Healthcare, Inc., Tufts Medical Center, Inc., and Home Health Foundation Inc. Prior to February 2019, the obligated group of Circle Health was The Lowell General Hospital, the obligated group for MelroseWakefield was MelroseWakefield Healthcare, Inc., and the obligated group of Tufts MC was Tufts Medical Center, Inc. and Real Estate. The WOG, through a legal cross obligation process, assumed all rights and obligations of the predecessor obligated groups.

**Loan Covenants**—Under the terms of certain debt agreements, the WOG and the System are required to meet certain covenant requirements. In addition, the agreements provide for restrictions on, among other things, additional indebtedness and dispositions of property, as well as require that the System satisfy certain measures of financial performance and comply with certain other covenants.

On February 20, 2019, the WOG paid \$142,435 of the Tufts MC Series J Bonds, \$75,150 of the Tufts MC Series I Bonds, \$16,660 of the Circle Series E Bonds, \$8,360 of the Circle Series F Bonds, \$13,205 of the MelroseWakefield Series 2008 C Bonds, \$5,773 of the MelroseWakefield Series 2011 C Bonds, and \$30,462 of the Melrose Wakefield Series 2013 A Bonds. The defeased and paid bonds were refinanced under the issuance of the Wellforce Series A and Series B Bonds. The refinancing resulted in a loss on extinguishment of \$8,372 for the year ended September 30, 2019, including the write-off of \$2,098 of debt issuance costs, and \$428 of bond premium previously being amortized over the bond terms.

**Massachusetts Development Finance Agency ("MDFA") Series A and Series B Bonds (Obligated Group)**—In 2019, the Obligated Group issued a tax exempt bond offering for \$349 million named "MDFA Revenue Bonds - Wellforce Issue Series A" ("the Series A Bonds"), and \$81 million named "MDFA Revenue Bonds - Wellforce Issue Series B" ("the Series B Bonds"). The Series A Bonds and Series B Bonds are payable under a Bond Indenture dated February 1, 2019 between the Obligated Group and US Bank, N.A. acting as bond trustee.

**MDFA Series I Bonds (Tufts MC)**—In 2011, the Tufts MC Obligated Group issued a tax-exempt bond offering for \$210 million named the "MDFA Revenue Bonds—Tufts Medical Center Issue Series I" (the "Series I Bonds"). The Series I Bonds were payable under a Bond Indenture dated April 1, 2011, between the Tufts MC Obligated Group and US Bank, N.A. acting as bond trustee. The Series I Bonds were secured by Obligation No. 1 issued under the Master Trust Indenture and Mortgage and Security Agreement, dated April 1, 2011. The Series I Bonds were paid in full in February 2019.

**MDFA Series J Bonds (Tufts MC)**—In 2017, the Tufts MC Obligated Group issued a tax-exempt bond offering for \$150 million named the "Revenue Bonds—Tufts Medical Center Issue Series J" (the "Series J Bonds"). The Series J Bonds were payable under a Loan and Trust Agreement dated September 1, 2017, between the Tufts MC Obligated Group and US Bank, N.A. acting as bond trustee. The Series J Bonds were secured by Obligation No. 4 dated September 1, 2011 and were issued under the Master Trust Indenture and Mortgage and Security Agreement, dated April 1, 2011. The Series J Bonds were issued for the purpose of refunding a portion of the issuer's Series I Bonds. The Series J Bonds were paid in full in February 2019.

**Series 2013 10/15/25 Year Bonds (Tufts MC)**—In 2013, the Tufts MC Obligated Group issued a taxable bond offering for \$100 million named the "Tufts Medical Center Taxable Bond, Series 2013" (the "Series 2013 Bonds"). The Series 2013 Bonds are payable

under a bond indenture dated August 1, 2013, between the Tufts MC Obligated Group and US Bank, N.A. acting as bond trustee. The Series 2013 Bonds were secured by Obligation No. 3 issued under the Master Trust Indenture and Mortgage and Security Agreement dated April 1, 2011.

***MDFA Series C Bonds (Circle Health)***—In 2010, The Lowell General Hospital entered into an agreement with MDFA to issue MDFA Revenue Bonds, Lowell General Hospital Issue, Series C (2010) (“Series C Bonds”) in the amount of \$63 million and MDFA Revenue Bonds, Lowell General Hospital Issue, Series D (2010) (“Series D Bonds”) in the amount of \$47 million. The proceeds from the Series C Bonds were used for the construction of a new six-story hospital facility and other capital asset additions, as well as to refund outstanding Series B Bonds and refinance certain commercial banking obligations.

***MDFA Series E and F Bonds (Circle Health)***—In 2012, The Lowell General Hospital entered into an agreement with MDFA to issue MDFA Revenue Bonds, Lowell General Hospital Issue, Series E (2012) (“Series E Bonds”) in the amount of \$25 million and MDFA Revenue Bonds, Lowell General Hospital Issue, Series F (2012) (“Series F Bonds”) in the amount of \$12.5 million. The proceeds from the Series E Bonds and Series F Bonds were used to refinance the 1993 Series A MHEFA Bonds, which were issued by Saints Medical Center. The Series E and F Bonds were paid in full in February 2019.

***MDFA Series G Bond (Circle Health)***—In 2013, The Lowell General Hospital entered into an agreement with MDFA to issue MDFA Revenue Bonds, Lowell General Hospital Issue, Series G (2013) (“Series G Bonds”) in the amount of \$61 million. The proceeds from the Series G Bonds were used for new capital projects and equipment costs, as well as to refund outstanding Series D Bonds and terminate the interest rate swap agreement entered into in conjunction with the issuance of the Series D Bonds in 2012.

***MDFA Series 2008 C Bonds (MelroseWakefield)***—MelroseWakefield Healthcare, Inc., in connection with the MDFA, issued tax-exempt, demand revenue bonds (the “Series 2008 C Bonds”), the proceeds of which were used to refund outstanding Series B bonds in 2008. The Series 2008 C Bonds were purchased by one commercial lender. The Series 2008 C Bonds were converted from variable rate bonds in 2011 to fixed-rate bonds in 2012. The Series 2008 C Bonds were paid in full in February 2019.

***MDFA Series 2011 C Bonds (MelroseWakefield)***—MelroseWakefield Healthcare, Inc., in connection with MDFA, issued tax-exempt variable rate revenue bonds in the amount of \$10 million (the “Series 2011 C Bonds”). Proceeds from the Series 2011 C Bonds were used to purchase capital equipment. The Series 2011 C Bonds were purchased by one commercial lender. The interest rates on the Series 2011 C Bonds were determined on a monthly basis. The Series 2011 C Bonds were payable in monthly installments through 2027. The average interest rate on the Series 2011 C Bonds was approximately 2.5% in 2019 and 2018. The Series 2011 C Bonds were paid in full in February 2019.

***MDFA Series 2013 A Bonds (MelroseWakefield)***—In 2013, MelroseWakefield Healthcare, Inc., in connection with MDFA, issued tax-exempt refunding revenue bonds in the amount of \$49.6 million (the “Series 2013 A Bonds”). The Series 2013 A Bonds were purchased by a commercial lender. The proceeds from the Series 2013 A Bonds were used to refund the outstanding Series 2011 A and B bonds. The Series 2013 A Bonds bore interest of 2.48% through February 28, 2023. The Series 2013 A Bonds were paid in full in February 2019.

**MDFA Series 2015 A Bonds (MelroseWakefield)**—MelroseWakefield Healthcare, Inc. in connection with MDFA, issued tax-exempt fixed rate revenue bonds in the amount of \$30 million (the "Series 2015 A Bonds"). Proceeds from the Series 2015 A Bonds were used to purchase capital equipment. The Series 2015 A Bonds were purchased by one commercial lender. The Series 2015 A Bonds bear interest of 2.99% through June 1, 2025.

**MDFA Series 2016 A Bonds (MelroseWakefield)**—HHP, in connection with MDFA, issued tax-exempt fixed-rate revenue bonds in the amount of \$15.7 million (the "Series 2016 A Bonds"). Proceeds from the Series 2016 A Bonds are to be used to build a medical office building. The Series 2016 A Bonds were purchased by one commercial lender. The Series 2016 A Bonds bear interest of 3.25% through November 21, 2026. As of September 30, 2018, \$1.4 million of the Series 2016 A Bond proceeds was remaining to be spent on construction of a medical office building and was included as assets held by trustees under bond indenture agreements in the consolidated balance sheets.

**MDFA Capital Equipment Financing (MelroseWakefield)**—MelroseWakefield has entered into a borrowing arrangement for capital equipment financing. Such borrowings are collateralized by the related equipment. The proceeds from these borrowings were held by trustees for the purchase of certain capital equipment and were included in assets held by trustee under bond indenture agreements in the accompanying consolidated balance sheets.

**Notes Payable**—In 2011, LGH Medical Building entered into a 16-year \$15.4 million construction note payable with a bank, the proceeds of which were to be used for the construction of a medical office building and to refinance an existing commercial banking obligation. The note bore interest at 4.99% per annum for the initial five years and thereafter was adjusted to 2.5% per annum over the daily high Federal Home Loan Bank Boston Classic Advance five-year rate (4.73% at September 30, 2019). Installments of principal and interest are payable monthly. The amount outstanding under the note payable was \$12,300 and \$13,136 at September 30, 2019 and 2018, respectively. The Lowell General Hospital has guaranteed \$6 million of the note, and the remaining balance is secured by the real estate assets owned by LGH Medical Building.

In May 2016, The Lowell General Hospital entered into a \$13 million note payable with a bank for the construction of a new intensive care unit and equipment. The proceeds will be paid over five years, with interest of 2.8% per annum. The balance outstanding was \$6,066 and \$8,667 at September 30, 2019 and 2018, respectively.

**Lines of Credit**—The Lowell General Hospital maintains three unsecured lines of credit agreements with total availability of \$13.5 million.

The Lowell General Hospital's first line of credit is a \$2 million revolving line of credit with a bank that provides for borrowings at the prime rate, as published by The Wall Street Journal. The rate as of September 30, 2019 is 5.00%. The balance outstanding on the line of credit totaled \$1,424 and \$1,275 as of September 30, 2019 and 2018, respectively. The line of credit is unsecured and is payable on demand.

The Lowell General Hospital's second line of credit is a \$2.5 million revolving line of credit with a bank that provides for borrowings at the prime rate less 50 basis points as published by The Wall Street Journal. The rate as of September 30, 2019 is 4.50%. The balance outstanding on the revolving line of credit totaled \$748 at September 30, 2019 and 2018, respectively. The line of credit is collateralized by The Lowell General Hospital's unrestricted investments and is payable on demand.

The Lowell General Hospital's third line of credit is a \$9 million revolving line of credit with a bank that provides for borrowings at the prime rate less 50 basis points as published by The Wall Street Journal. The rate as of September 30, 2019 is 4.50%. The balance outstanding on the line of credit totaled \$5,850 as of September 30, 2019 and 2018, respectively. The line of credit is collateralized by The Lowell General Hospital's unrestricted investments and is payable on demand.

The above lines of credit remain in effect until the parties agree, in writing, to terminate the agreements.

The LGH Medical Building has a \$3.2 million nonrevolving line of credit to finance the tenant fit-out of a medical office building. The balance is payable on demand. The line of credit bears interest that is adjusted every five years to the daily high Federal Home Loan Bank Boston Classic Advance five-year rate (3.61% September 30, 2019). The line of credit expires in July 2024. The balance outstanding on the line of credit totaled \$1,247 and \$1,478 at September 30, 2019 and 2018, respectively. The line of credit is secured by The Lowell General Hospital's unrestricted investments and is guaranteed by The Lowell General Hospital.

On September 7, 2012, Tufts MC entered into a revolving line of credit with a local bank for \$11 million. On September 8, 2018, Tufts MC signed an amendment to extend the maturity date on the line of credit to September 9, 2019. The line of credit bears interest at the London InterBank Offered Rate, plus 150 basis points and a nonusage fee of 10 basis points annually. The line of credit was secured under Tufts MC's Master Trust Agreement for the Series I Bonds for the obligated group. There was no amount outstanding on the line of credit at September 30, 2018 and when the line of credit expired in 2019.

NEQCA is the guarantor of a line of credit to the beneficiary of CMS Next Generation ACO Model. This line of credit was issued on May 7, 2018 in the amount of \$7,387 and expires on December 31, 2019. This guarantee is a requirement of the Medicare Next Generation ACO contract and will be re-issued prior to each contract performance year

MelroseWakefield maintains a line of credit agreement with a bank that provides for borrowings up to \$25 million at the lower of the bank's prime rate or the London InterBank Offered Rate, plus 1.4% (2.26% at September 30, 2018), which expired on September 29, 2019. No amounts were outstanding as of September 30, 2018 or when the line of credit expired.

**Collateral**—The Tufts MC Obligated group has pledged its gross receipts and a mortgage on certain property as collateral under the MDFA bond issues. The Tufts MC obligated group is jointly and severally liable for repayment of the MDFA revenue bonds. The loan agreements require that the Tufts MC obligated group maintain certain debt service funds and debt service reserve funds, which amounted to \$2,918 and \$31,244 at September 30, 2019 and 2018, respectively. Such amounts are included in assets limited as to use in the accompanying consolidated balance sheets.

The Circle Health Series C and G Bonds are collateralized by a pledge of The Lowell General Hospital's gross receipts and certain properties owned by The Lowell General Hospital.

Under the master trust indentures of MelroseWakefield, the trustee has been granted a lien on all gross receipts, as defined, as security for the bonds.

## 15. NET ASSETS

**Net Assets With Donor Restrictions**—Net assets with donor restrictions include accumulated net gains on restricted net assets that are available for appropriation by the board of trustees (the "Board of Trustees") in accordance with state law. Net assets with donor restrictions were as follows for the years ended September 30, 2019 and 2018:

	2019	2018
Charity care	\$ 1,083	\$ 1,126
Research and general activities	12,773	10,697
Purchase of capital equipment	2,713	3,418
Accumulated net gains on investments	1,043	1,272
Beneficial interest in perpetual trusts	12,285	12,306
Permanent restrictions	<u>15,170</u>	<u>14,506</u>
Total	<u>\$45,067</u>	<u>\$43,325</u>

**Endowment Funds**—The System's endowment funds are established for a variety of purposes and include donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

**Interpretation of Relevant Law**—The System has interpreted state law as requiring realized and unrealized gains of net assets with donor restrictions to be retained in a net assets with donor restrictions classification until appropriated by the Board of Trustees and expended. State law allows the Board of Trustees to appropriate so much of the net appreciation of assets with donor restrictions as is prudent considering the System's long- and short-term needs, present and anticipated financial requirements, expected total return on its investments, price-level trends, and general economic conditions. During the years ended September 30, 2019 and 2018, the Board of Trustees appropriated \$688 and \$661, respectively, which has been included in net assets released from restrictions in the accompanying consolidated statements of operations and changes in net assets.

**Endowment Net Asset Composition and Changes in Endowment Net Assets**—A summary of the endowment net asset composition by type of fund as of September 30, 2019 and 2018, and the changes therein for the years ended September 30, 2019 and 2018, is as follows:

	<b>Total</b>
Endowment net assets—October 1, 2017	\$ 27,926
Investment return—net appreciation	480
Change in beneficial interest in perpetual trusts	134
Appropriation of assets for expenditure	(661)
Contributions	<u>205</u>
Endowment net assets—September 30, 2018	28,084
Investment return—net appreciation	508
Change in beneficial interest in perpetual trusts	(21)
Appropriation of assets for expenditure	(667)
Contributions	<u>594</u>
Endowment net assets—September 30, 2019	<u>\$ 28,498</u>

**Funds with Deficiencies**—From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that donors require the System to retain as funds of perpetual duration. There was no deficiency of this nature as of September 30, 2019 and 2018.

**Investment Return Objectives and Spending Policy**—The System has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the programs supported by such endowments while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the System must hold in perpetuity or for a donor-specified period. Under this policy, the endowment assets are invested in a manner to generate returns at least equal to and preferably more than the consumer price index. To satisfy its long-term rate-of-return objectives, the System targets a diversified asset allocation that places emphasis on equity-based investments within prudent risk constraints.

## 16. OPERATING AND CAPITAL LEASES

The System leases certain of its facilities and equipment under long-term capital leases expiring through 2029 and noncancelable operating leases expiring through 2033. The operating leases generally provide for renewal options and require that the System pay its share of operating expenses. Future minimum annual lease payments under capital lease obligations and noncancelable operating leases as of September 30, 2019, were as follows:

<b>Years Ending September 30</b>	<b>Operating Leases</b>	<b>Capital Leases</b>
2020	\$ 25,614	\$ 3,853
2021	24,260	3,518
2022	22,478	3,043
2023	20,958	507
2024	20,389	489
Thereafter	<u>61,690</u>	<u>977</u>
Total	<u>\$ 175,389</u>	12,387
Less: amount representing interest		<u>(348)</u>
Total minimum capital lease payments		12,039
Current portion		<u>(3,620)</u>
Long term portion of capital lease obligation		<u>\$ 8,419</u>

In July 2012 (as amended in July 2015 and July 2018), the System entered into an agreement under which a vendor will provide information technology support to the System over a period of 10 years. The July 2018 amendment extended the term an additional 6 years, ending in June 2028. In addition to system support and maintenance, the agreement provides for the continuous upgrade of software and equipment that is being capitalized and depreciated over the contract term. The title to the software and equipment transfers to the System at the end of the contract term.

As a result of differences in the timing of the delivery of the software and equipment and the related capital contract payments, the agreement contains an embedded financing arrangement. As of September 30, 2019 and 2018, \$28,845 and \$27,967, respectively, was capitalized in property and equipment under this arrangement, and an obligation of \$4,477 and \$7,328, respectively, was recorded within other long-term liabilities in the accompanying consolidated balance sheets, representing the discounted value of the related capital payments to be made.

In September 2017, the System entered into an agreement under which a vendor will provide automated medication dispensing cabinetry. The software and equipment is being capitalized and depreciated over a period of 5 years.

Total rental expense incurred under operating leases for the years ended September 30, 2019 and 2018, was \$35,126 and \$34,002, respectively, and is included in supplies and other expenses in the accompanying consolidated statements of operations. The System also has equipment leases with rental payments that are based on usage, which amounted to \$4,809 and \$4,810 for the years ended September 30, 2019 and 2018, respectively.

## 17. SELF-INSURED RESERVES, COMMITMENTS, AND OTHER CONTINGENCIES

**Workers' Compensation Insurance**—The System is self-insured for workers' compensation and, with the assistance of an actuary, has estimated the cost of incidents incurred but not yet reported. The System has recorded total liabilities related to workers compensation of \$10,736 and \$10,091 as of September 30, 2019 and 2018, respectively, which is included in self-insurance reserves in the accompanying consolidated balance sheets. The System has reinsurance receivables related to these outstanding liabilities of \$4,533 and \$4,240, which are recorded in other receivables as of September 30, 2019 and 2018, respectively, in the accompanying consolidated balance sheets.

The System maintains a surety bond in connection with its workers' compensation program. As of September 30, 2019 and 2018, the surety bond was in the amount of \$2,500 and \$7,110, respectively.

**Employee Health Insurance**—Tufts MC, MelroseWakefield, and Circle Health established a self-insurance plan to provide medical benefits to their employees and their dependents. Each of these Wellforce entities are responsible for the administration of their plans and for paying eligible claims. In addition, the Wellforce organization purchased stop loss coverage to limit the exposure for each of these entities for the term January 1, 2018 through December 31, 2018. The stop loss deductible for each of these entities is as follows: Tufts MC - \$350 per insured member per year; MelroseWakefield - \$250 per insured member per year and Circle Health - \$400 per insured member per year. Home Health Foundation was fully insured during this period.

As of September 30, 2019, and 2018, the System has recorded a liability of approximately \$5,831 and \$5,072, respectively, to provide for claims made and claims incurred but not reported. The liability is included in self-insurance reserves in the accompanying consolidated balance sheets.

**Professional and General Liability**—The System records an estimated liability for asserted and unasserted claims and for claims incurred but not yet reported based on consideration of its prior experience, the advice of legal counsel, valuations of such estimates prepared by consulting actuaries, and other factors. The System also records a liability for excess loss insurance coverage for NEQCA, a portion of which is reinsured. A liability for such claims of \$80,796 and \$94,369 has been recorded in self-insurance reserves and other long-term liabilities in the accompanying consolidated balance sheets as of September 30, 2019 and 2018, respectively.

Reinsurance recoverables are based on actuarial reports prepared by independent consulting actuaries. As of September 30, 2019, and 2018, reinsurance recoverables of \$6,829 and \$6,427, respectively, were recorded as other assets in the accompanying consolidated balance sheets. There were no specifically identified claims subject to reinsurance recoverables as of September 30, 2019 and 2018 or deducted from losses incurred and paid during the years ended September 30, 2019 and 2018.

**Collective Bargaining Agreement**—the System is subject to two collective bargaining agreements. The first agreement, which covers approximately 1,200 registered nurses, was amended and ratified as of January 3, 2018 and will be in place until September 30, 2021.

**Contingencies**—The System and its consolidated subsidiaries are parties in various legal proceedings and potential claims arising in the ordinary course of its business, including a number of pending actions seeking damages for alleged medical malpractice. In addition, the health care industry as a whole is subject to numerous laws and regulations of federal,



state, and local governments. Compliance with these laws and regulations, specifically those related to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Recently, federal government activity has increased with respect to investigations and allegations concerning possible violations of regulations by health care providers, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue for patient services. Management believes that the System individually and collectively is in compliance with laws and regulations and does not believe that these matters will have a material adverse effect on the System's consolidated financial statements.

## **18. FAIR VALUE MEASUREMENTS**

Generally accepted accounting principles establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the fair value hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the fair value hierarchy).

Investments for which fair values are measured using the NAV per share practical expedient are not categorized within the fair value hierarchy.

The System uses the following fair value hierarchy to present its fair value disclosures:

**Level 1**—Quoted (unadjusted) prices for identical assets or liabilities in active markets. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

**Level 2**—Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets in active markets
- Quoted prices for identical or similar assets in nonactive markets (i.e., few transactions, limited information, noncurrent prices, high variability over time)
- Inputs other than quoted prices that are observable for the asset (e.g., interest rates, yield curves, volatilities, default rates)
- Inputs derived principally from or corroborated by other observable market data

**Level 3**—Unobservable inputs that cannot be corroborated by observable market data.

**Asset Valuation Techniques**—Valuation technologies maximize the use of relevant observable inputs and minimize the use of unobservable inputs. 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 during the year ended September 30, 2019 and 2018.

The valuation of investments is reviewed quarterly by the investment committees and/or finance committees at Circle Health, Tufts MC, and MelroseWakefield. The investment committees and/or finance committees are appointed by the boards of their respective entities and are responsible for the administration and oversight of investment valuation

policies and procedures. The fair values of investments are determined in accordance with the current fair value guidance described below.

**Cash and Cash Equivalents**—The carrying values of cash and cash equivalents investments approximate their fair values as maturities for these financial instruments are less than three months and/or include money market funds that are based on quoted prices and actively traded. Cash and cash equivalents are classified as Level 1.

**Certificates of Deposit**—The carrying values of certificates of deposit approximate their fair values as maturities for these financial instruments are less than one year, but are not traded on an active market. Certificates of deposit are classified as Level 2.

**Equities**—Equities are valued at the closing price reported on the applicable exchange on which the fund is traded, and are classified as Level 1.

**US Government and Agency Obligations and Corporate Debt Securities and Other Fixed Income**—The fair values of debt securities are estimated based on observable market prices for similar securities that are traded in less active markets. When observable market prices for identical securities are not available, marketable debt instruments are priced using nonbinding market consensus prices that are corroborated with observable market data; quoted market prices for similar instruments; or pricing models, such as a discounted cash flow model; with all significant inputs derived from or corroborated with observable market data. These securities are classified as Level 2.

**Mutual Funds and Investment Trusts**—The fair values of mutual funds and investment trusts are based on quoted market prices or NAV. Mutual funds that publish a daily NAV, transact at that price, and are actively traded are classified as Level 1. The System also holds private mutual funds that do not publish quoted market prices; these funds are valued using NAV as a practical expedient to determine fair value.

**Exchange Traded Funds (ETFs)**—Exchange traded funds are valued at the closing price reported on the applicable exchange on which the fund is traded, or estimated using quoted market prices using similar securities. These investments are classified as Level 1 and Level 2.

**Limited Partnerships, Limited Liability Companies and Hedge Funds**—The estimated fair values of limited partnerships and limited liability companies, and hedge funds for which no quoted market prices are readily available, are determined based upon information provided by the fund managers. Such information is generally based on the pro rata interest in the net assets of the underlying investments, as a practical expedient to approximate fair value.

**Guaranteed Investment Contract**—The System's investment contract is valued based on discounted cash flows using the current yields of similar instruments with comparable durations, therefore, classified as Level 2.

**Beneficial Interest in Perpetual Trusts**—The estimated fair values of the System's beneficial interests in perpetual trusts are determined based upon information provided by the trustees. Such information is generally based on the pro rata interest in the net assets of the underlying investments. The assets held in trust consist primarily of cash equivalents and marketable securities. The fair values of perpetual trusts are measured using the fair values of the assets contributed to the trusts. The measurement for a

beneficial interest in a perpetual trust is categorized as a Level 3 fair value measurement because the System will never receive the trusts' assets.

The System's financial assets that are measured at fair value on a recurring basis as of September 30, 2019, are as follows:

	2019			
	Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Total
Cash and cash equivalents	\$104,159	\$ -	\$ -	\$ 104,159
Certificates of deposit		19,403		19,403
Equities	113,202			113,202
U.S. government and agency obligations		51,188		51,188
Corporate debt securities and other fixed income		56,585		56,585
Mutual funds	245,356			245,356
Exchange traded funds	32,537	15,614		48,151
Beneficial interest in perpetual trusts			12,285	12,285
<b>Total assets at fair value</b>	<b><u>\$495,254</u></b>	<b><u>\$142,790</u></b>	<b><u>\$12,285</u></b>	<b><u>650,329</u></b>
<b>Investments measured at NAV:</b>				
Mutual funds				71,561
Investment trusts				29,760
Hedge funds				78,730
Limited liability companies				91,597
Limited partnerships				86,126
<b>Total investments measured at NAV</b>				<b><u>357,774</u></b>
Hedge funds (at cost)				6,758
<b>Total investments</b>				<b>1,014,861</b>
Pledges receivable and other				3,424
<b>Total</b>				<b><u>\$1,018,285</u></b>

The System's financial assets that are measured at fair value on a recurring basis as of September 30, 2018, are as follows:

	<b>2018</b>			
	<b>Prices in Active Markets (Level 1)</b>	<b>Other Observable Inputs (Level 2)</b>	<b>Unobservable Inputs (Level 3)</b>	<b>Total</b>
Cash and cash equivalents	\$ 52,852	\$ -	\$ -	\$ 52,852
Certificates of deposit		11,203		11,203
Equities	29,034			29,034
U.S. government and agency obligations		45,963		45,963
Corporate debt securities and other fixed income		57,573		57,573
Mutual funds	216,077			216,077
Exchange traded funds	57,697	29,139		86,836
Beneficial interest in perpetual trusts			<u>12,306</u>	<u>12,306</u>
<b>Total assets at fair value</b>	<b><u>\$355,660</u></b>	<b><u>\$143,878</u></b>	<b><u>\$12,306</u></b>	<b><u>511,844</u></b>
<b>Investments measured at NAV:</b>				
Mutual funds				38,100
Investment trusts				30,211
Hedge funds				70,984
Limited liability companies				84,183
Limited partnerships				<u>77,540</u>
<b>Total investments measured at NAV</b>				<b><u>301,018</u></b>
Hedge funds (at cost)				<u>4,400</u>
<b>Total investments</b>				<b>817,262</b>
Pledges receivable and other				<u>3,310</u>
<b>Total</b>				<b><u>\$820,572</u></b>

The following table reconciles the information about the fair value of the System's financial instruments measure at fair value on a recurring basis presented in the table above to amounts presented in the consolidated balance sheets as of September 30, 2019 and 2018:

	<b>2019</b>	<b>2018</b>
Current assets:		
Investments	\$ <u>10,000</u>	\$ <u>23,000</u>
Current portion of assets limited as to use	<u>6,065</u>	<u>12,341</u>
Investments	<u>735,859</u>	<u>608,659</u>
Assets limited as to use—noncurrent portion:		
Held by trustees under bond indenture agreements	122,468	22,880
Deferred compensation and other	13,343	13,138
Funds held for self insurance reserves	87,004	98,974
Donor-restricted assets	<u>43,546</u>	<u>41,580</u>
Total assets limited as to use—noncurrent portion	<u>266,361</u>	<u>176,572</u>
Total	<u>\$ 1,018,285</u>	<u>\$ 820,572</u>

The following table summarizes the changes in level 3 assets for the years ended September 30, 2019 and 2018:

	<b>Beneficial - Interest in Perpetual Trusts</b>
Balance—October 1, 2017	\$12,172
Change in fair value	<u>134</u>
Balance—September 30, 2018	12,306
Change in fair value	<u>(21)</u>
Balance—September 30, 2019	<u>\$12,285</u>

The System's policy is to recognize transfers between all levels as of the beginning of the reporting period. There were no significant transfers to or from levels 1 and 2 during the years ended September 30, 2019 and 2018.

A summary of the Pension Plans' assets measured at fair value as of September 30, 2019, is as follows:

	2019			Total
	Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
Cash and cash equivalents	\$ 3,495	\$ -	\$ -	\$ 3,495
Equities	11,118			11,118
Guaranteed investment contract		2,072		2,072
Mutual funds	49,457	336		49,793
Exchange traded funds	<u>1,866</u>			<u>1,866</u>
Total assets at fair value	<u>\$65,936</u>	<u>\$2,408</u>	<u>\$ -</u>	<u>68,344</u>
Investments measured at NAV:				
Mutual funds				26,635
Fixed income				17,448
Investment trusts				11,086
Limited partnerships				87,551
Limited liability companies				60,343
Hedge funds				<u>37,131</u>
Total investments measured at NAV				<u>240,194</u>
Total				<u>\$308,538</u>

A summary of the Pension Plans' assets measured at fair value as of September 30, 2018, is as follows:

	2018			Total
	Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
Cash and cash equivalents	\$ 5,547	\$ -	\$ -	\$ 5,547
Equities	9,698			9,698
Corporate debt securities and other fixed income		22,247		22,247
Guaranteed investment contract		2,215		2,215
Mutual funds	51,593	403		51,996
Exchange traded funds	<u>1,835</u>			<u>1,835</u>
Total assets at fair value	<u>\$68,673</u>	<u>\$24,865</u>	<u>\$ -</u>	<u>93,538</u>
Investments measured at NAV:				
Mutual funds				39,548
Fixed income				16,310
Investment trusts				1,825
Limited partnerships				59,321
Limited liability companies				56,744
Hedge funds				<u>30,010</u>
Total investments measured at NAV				<u>203,758</u>
Total				<u>\$297,296</u>

The following methods and assumptions were used by the System to estimate the fair values of its financial instruments that are not measured at fair value on a recurring basis:

**Receivables and Payables**—The carrying values of the System’s current receivables and payables approximates their fair values, as maturities for these financial instruments are very short term.

**Long-Term Debt**—As of September 30, 2019 and 2018, approximately \$0 and \$27,305 of Circle Health’s long-term debt, and \$42,422 and \$98,681 of MelroseWakefield’s long-term debt, respectively, is privately placed with lenders which are highly specialized. There is no active secondary market or third-party pricing services to effectively estimate fair value of this long-term debt and the System believes there is no comparable product for their debt. As a result, the System has concluded it is impracticable to estimate fair value on its long-term nonpublic direct placement debt.

The estimated fair values of the System’s remaining bonds are based on current traded values. Such amounts as of September 30, 2019 and 2018, are as follows:

	2019	2018
Carrying amount	\$624,319	\$422,076
Estimated fair value	719,093	445,834

The estimated fair value of the remaining long-term debt of \$22,097 and \$27,884 as of September 30, 2019 and 2018, respectively, approximates its carrying amount. The fair value inputs for long-term debt are Level 2.

#### 19. INVESTMENTS IN ENTITIES THAT CALCULATE NET ASSET VALUE PER SHARE

A summary of the System’s financial assets with reported NAVs as of September 30, 2019 and 2018, is as follows:

2019	Redemptions			
	Fair Value	Frequency	Restrictions	Notice Period
Mutual funds <sup>(1)</sup>	\$ 71,561	Daily	None	1–2 days
Investment trusts <sup>(2)</sup>	29,760	Semi-Monthly	None	9–30 days
Hedge funds <sup>(4)</sup>	78,730	Mthly/Qtrly/Annu.	(A)	5–95 days
Limited partnerships <sup>(5)</sup>	86,126	Mthly/Qtrly/Annu.	(B)	10–95 days
Limited liability companies <sup>(6)</sup>	<u>91,597</u>	Daily/Mthly	None	1–45 days
Total	<u>\$ 357,774</u>			

2018	Redemptions			
	Fair Value	Frequency	Restrictions	Notice Period
Mutual funds <sup>(1)</sup>	\$ 38,100	Daily	None	1-2 days
Investment trusts <sup>(2)</sup>	30,211	Semi-Monthly	None	9-30 days
Hedge funds <sup>(4)</sup>	70,984	Mthly/Qtrly/Annu.	(A)	5-95 days
Limited partnerships <sup>(5)</sup>	77,540	Mthly/Qtrly/Annu.	(B)	10-95 days
Limited liability companies <sup>(6)</sup>	<u>84,183</u>	Daily/Mthly	None	1-45 days
Total	<u>\$ 301,018</u>			

A summary of the Pension Plans' financial assets with reported NAVs as of September 30, 2019 and 2018, is as follows:

2019	Redemptions			
	Fair Value	Frequency	Restrictions	Notice Period
<b>Pension</b>				
Mutual funds <sup>(1)</sup>	\$ 26,635	Daily	None	1-2 days
Investment trusts <sup>(2)</sup>	11,086	Daily	None	1-2 days
Fixed income <sup>(3)</sup>	17,448	Daily	None	1-2 days
Hedge funds <sup>(4)</sup>	37,131	Mthly/Qtrly/Annu.	(A)	5-95 days
Limited partnerships <sup>(5)</sup>	87,551	Mthly/Qtrly/Annu.	(B)	10-95 days
Limited liability companies <sup>(6)</sup>	<u>60,343</u>	Daily/Mthly	None	1-45 days
Total	<u>\$ 240,194</u>			

2018	Redemptions			
	Fair Value	Frequency	Restrictions	Notice Period
<b>Pension</b>				
Mutual funds <sup>(1)</sup>	\$ 39,548	Daily	None	1-2 days
Investment trusts <sup>(2)</sup>	1,825	Daily	None	1-2 days
Fixed income <sup>(3)</sup>	16,310	Daily	None	1-2 days
Hedge funds <sup>(4)</sup>	30,010	Mthly/Qtrly/Annu.	(A)	5-95 days
Limited partnerships <sup>(5)</sup>	59,321	Mthly/Qtrly/Annu.	(B)	10-95 days
Limited liability companies <sup>(6)</sup>	<u>56,744</u>	Daily/Mthly	None	1-45 days
Total	<u>\$ 203,758</u>			

The fair value of these investments has been estimated using the NAVs of the investments. Such fair values are determined based on information provided by the fund managers. Because of the inherent uncertainty of valuation, the values for the investments may differ significantly from the values that would have been used had a ready market for these investments existed, and the differences could be material.

(1) Mutual funds—The goal of these funds is to outperform the Barclays U.S. Aggregate Index, through investing primarily in investment-grade fixed income securities, including obligations



issued or guaranteed by U.S. Government, its agencies, or instrumentalities; corporate securities; municipal securities; etc.

- (2) Investment trusts—Collective investments that are close-end funded with fixed number of shares to distribute. The investment gives the fund manager high level of control and flexibility to build long-term strategy
- (3) Fixed income—The goal of these funds is to provide returns that are superior to the Barclays US Long Government/Credit Bond Index. These funds primarily invest in U.S. fixed income including governments, corporate bonds, sovereign and supranational entities, as well as municipal bonds.
- (4) Hedge funds—These include absolute return and equity hedge fund managers. The goal of these funds is to provide protection to the respective asset pools for both the corporate and retirement plan assets against extreme market lows and market highs. The funds mainly take long/short positions in publicly traded securities both within and outside the US market.
- (5) Limited partnerships—The primary purpose of these investments is to make venture capital investments, principally by investing in equity or equity-oriented securities of privately held companies.
- (6) Limited liability companies—is a corporate structure whereby the members of the company are not held personally liable for the company's debts or liabilities. The goal of the company includes investment in emerging markets, energy, fixed income, etc.

(A) Hedge funds restrictions include any of the following:

- Redemption gate of 25%
- One to three-year hard or soft lockup
- Rolling two to three-year lockup
- 2% to 5% early withdrawal fee

(B) Limited Partnerships restrictions can include any of the following

- Redemption gate of 25%
- Full redemption with next 12 months
- Rolling two to three-year lockup

## 20. FUNCTIONAL EXPENSES

The System provides general health care services to residents within its geographic location. Expenses related to providing these services for the year ended September 30, 2019 are as follows:

	Health care services	Research	General and administrative	Fundraising	Total
Salaries and wages	\$ 846,545	\$13,437	\$154,085	\$1,980	\$1,016,047
Employee benefits	181,556	3,393	21,377	504	206,830
Purchased services	106,383	13,804	94,892	705	215,784
Supplies and other	395,646	4,135	98,781	618	499,180
Depreciation and amortization	44,251		20,033	97	64,381
Interest	<u>3,512</u>		<u>27,639</u>	<u>16</u>	<u>31,167</u>
Total	<u>\$1,577,893</u>	<u>\$34,769</u>	<u>\$416,807</u>	<u>\$3,920</u>	<u>\$2,033,389</u>

Certain costs have been allocated among health care services and supporting services. Such allocations are determined by management on an equitable basis. The expenses that are allocated include the following:

<b>Expense</b>	<b>Method of Allocation</b>
Salaries and benefits	Time and effort
Purchased services	Time and effort
Supplies	Purpose of use
Depreciation	Purpose of asset use

Expenses related to providing these services for the year ended September 30, 2018 are as follows:

	<b>2018</b>
Health care services	\$1,503,730
Research	46,277
General and administrative	<u>382,327</u>
<b>Total</b>	<b><u>\$1,932,334</u></b>

Fund-raising expenses of \$4,010 for the year ended September 30, 2018, have been recorded in unrestricted gifts—net of expenses in the accompanying consolidated statements of operations.

## **21. SUBSEQUENT EVENTS**

The System has evaluated subsequent events through December 20, 2019, which is the date the consolidated financial statements were issued.

On November 1, 2019, the Wellforce Obligated Group entered into two revolving unsecured lines of credit for \$30 million each and maturing on October 31, 2020 with Bank of America and JPMorgan, respectively. The unsecured lines of credit bear an interest rate at the London InterBank Offered Rate (LIBOR) plus 40 basis points, plus a quarterly nonusage fee of 0.10% per annum.

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**SUPPLEMENTAL CONSOLIDATING INFORMATION**

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### SUPPLEMENTAL CONSOLIDATING BALANCE SHEET INFORMATION—OBLIGATED GROUP AS OF SEPTEMBER 30, 2019 (Amounts in thousands)

	Lowell General Hospital	Other Obligated Group Entities	Eliminations	Wellforce Obligated Group	All Other Entities	Eliminations	Consolidated
<b>ASSETS</b>							
<b>CURRENT ASSETS:</b>							
Cash and cash equivalents	\$ 21,460	\$ 37,764	\$ -	\$ 59,224	\$ 68,306	\$ -	\$ 127,530
Short-term investments		10,000		10,000			10,000
Patient accounts receivable	54,273	127,145		181,418	27,207		208,625
Prepaid expenses and other current assets	3,646	9,352		12,998	3,178		16,176
Other receivables—net	1,607	38,338		39,945	25,066	(4,486)	60,525
Current portion of assets limited as to use	2,021	4,044		6,065			6,065
Supplies	7,634	16,011		23,645	75		23,720
Estimated third-party payor settlements—current (asset)	6,377	569		6,946			6,946
Due from affiliates	13,967	27,200	(881)	40,286	31,727	(72,013)	
Total current assets	<u>110,985</u>	<u>270,423</u>	<u>(881)</u>	<u>380,527</u>	<u>155,559</u>	<u>(76,499)</u>	<u>459,587</u>
ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS (ASSET)	3,269			3,269			3,269
INVESTMENTS	93,582	586,151		679,733	56,126		735,859
<b>ASSETS LIMITED AS TO USE—Noncurrent portion:</b>							
Held by trustees under bond indenture agreements		122,468		122,468			122,468
Deferred compensation and other	5,339	6,485		11,824	1,519		13,343
Funds held for self-insurance liability					87,004		87,004
Donor-restricted assets	8,100	35,023		43,123	423		43,546
Total assets limited as to use—noncurrent portion	<u>13,439</u>	<u>163,976</u>		<u>177,415</u>	<u>88,946</u>		<u>266,361</u>
PROPERTY AND EQUIPMENT—Net	215,505	267,521		483,026	53,408		536,434
INVESTMENTS IN UNCONSOLIDATED AFFILIATES	4,890	3,858		8,748	7,716		16,464
OTHER ASSETS—Net	13,540	40,211		53,751	134,863	(143,027)	45,587
<b>TOTAL</b>	<u>\$455,210</u>	<u>\$1,332,140</u>	<u>\$(881)</u>	<u>\$1,786,469</u>	<u>\$496,618</u>	<u>\$(219,526)</u>	<u>\$2,063,561</u>

(Continued)

## WELLFORCE, INC. AND CONSOLIDATED AFFILIATES

### SUPPLEMENTAL CONSOLIDATING BALANCE SHEET INFORMATION—OBLIGATED GROUP AS OF SEPTEMBER 30, 2019 (Amounts in thousands)

	Lowell General Hospital	Other Obligated Group Entities	Eliminations	Wellforce Obligated Group	All Other Entities	Eliminations	Consolidated
<b>LIABILITIES AND NET ASSETS</b>							
<b>CURRENT LIABILITIES:</b>							
Accounts payable and accrued liabilities	\$ 73,486	\$ 119,135	\$ -	\$ 192,621	\$ 79,568	\$ (1,099)	\$ 271,090
Self-insurance reserves—current	658	15,731		16,389	2,695		19,084
Estimated third-party payor settlements—current (liability)	2,360	49,035		51,395	263		51,658
Lines of credit	8,022			8,022	1,247		9,269
Current portion of capital lease obligations	2,846	743		3,589	31		3,620
Current portion of long-term debt	5,324	13,957		19,281	811		20,092
Due to affiliates	<u>5,879</u>	<u>13,729</u>	<u>(881)</u>	<u>18,727</u>	<u>52,187</u>	<u>(70,914)</u>	<u>-</u>
Total current liabilities	98,575	212,330	(881)	310,024	136,802	(72,013)	374,813
<b>OTHER LIABILITIES:</b>							
Capital lease obligations—net of current portion	7,089	1,282		8,371	48		8,419
Long-term debt—net of current portion	139,439	521,787		661,226	26,523		687,749
Estimated third-party payor settlements (liability)	3,203	26,202		29,405			29,405
Self-insurance reserves—net of current portion	1,779	26,623		28,402	50,521	(7,414)	71,509
Accrued pension liability	53,071	76,868		129,939	3,800		133,739
Other long-term liabilities	<u>14,265</u>	<u>27,780</u>	<u>-</u>	<u>42,045</u>	<u>42,576</u>	<u>(19,943)</u>	<u>64,678</u>
Total liabilities	<u>317,421</u>	<u>892,872</u>	<u>(881)</u>	<u>1,209,412</u>	<u>260,270</u>	<u>(99,370)</u>	<u>1,370,312</u>
<b>NET ASSETS:</b>							
Net assets without donor restrictions	128,519	403,900		532,419	235,919	(120,156)	648,182
Net assets with donor restrictions	<u>9,270</u>	<u>35,368</u>	<u>-</u>	<u>44,638</u>	<u>429</u>	<u>-</u>	<u>45,067</u>
Total net assets	<u>137,789</u>	<u>439,268</u>	<u>-</u>	<u>577,057</u>	<u>236,348</u>	<u>(120,156)</u>	<u>693,249</u>
<b>TOTAL</b>	<b><u>\$455,210</u></b>	<b><u>\$1,332,140</u></b>	<b><u>\$(881)</u></b>	<b><u>\$1,786,469</u></b>	<b><u>\$496,618</u></b>	<b><u>\$(219,526)</u></b>	<b><u>\$2,063,561</u></b>

(Concluded)

**WELLFORCE CONSOLIDATED**

**SUPPLEMENTAL CONSOLIDATING STATEMENT OF OPERATIONS INFORMATION—OBLIGATED GROUP  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(Amounts in thousands)**

	Lowell General Hospital	Other Obligated Group Entities	Eliminations	Wellforce Obligated Group	All Other Entities	Eliminations	Consolidated
<b>OPERATING REVENUES:</b>							
Net patient service revenue	\$453,992	\$1,051,778	\$ -	\$1,505,770	\$260,888	\$ 1,170	\$1,767,828
Other operating revenue	15,695	141,720	(178)	157,237	184,700	(128,416)	213,521
Grant revenue	535	48,300		48,835	29		48,864
Net assets released from restrictions	1,728	2,130		3,858	126		3,984
Total operating revenue	<u>471,950</u>	<u>1,243,928</u>	<u>(178)</u>	<u>1,715,700</u>	<u>445,743</u>	<u>(127,246)</u>	<u>2,034,197</u>
<b>OPERATING EXPENSES:</b>							
Salaries and wages	188,967	510,006		698,973	318,581	(1,507)	1,016,047
Employee benefits	40,336	115,004		155,340	52,187	(697)	206,830
Purchased services	48,742	192,983	(178)	241,547	51,045	(76,808)	215,784
Supplies and other expenses	152,032	322,533		474,565	72,849	(48,234)	499,180
Depreciation and amortization	21,047	38,630		59,677	4,704		64,381
Interest	7,643	22,378		30,021	1,146		31,167
Total operating expenses	<u>458,767</u>	<u>1,201,534</u>	<u>(178)</u>	<u>1,660,123</u>	<u>500,512</u>	<u>(127,246)</u>	<u>2,033,389</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<u>13,183</u>	<u>42,394</u>	<u>-</u>	<u>55,577</u>	<u>(54,769)</u>	<u>-</u>	<u>808</u>
<b>NONOPERATING REVENUE AND EXPENSES:</b>							
Investment income	2,066	14,210		16,276	518		16,794
Realized and unrealized gain (loss) on investments	1,444	7,122		8,566	(703)		7,863
Unrestricted gifts—net of expenses	(672)	(2,168)		(2,840)	521		(2,319)
Loss on extinguishment of debt	(585)	(7,787)		(8,372)			(8,372)
Other components of net periodic pension costs	(1,349)	(85)		(1,434)	(12)		(1,446)
Inherent contribution from acquisition					116,130		116,130
Total nonoperating revenue and expenses	<u>904</u>	<u>11,292</u>	<u>-</u>	<u>12,196</u>	<u>116,454</u>	<u>-</u>	<u>128,650</u>
<b>EXCESS OF REVENUE AND EXPENSES</b>	<u>14,087</u>	<u>53,686</u>		<u>67,773</u>	<u>61,685</u>		<u>129,458</u>
<b>OTHER CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>							
Net assets released from restrictions for purchase of equipment	1,409	457		1,866			1,866
Interentity net asset transfers	(24,617)	6,530		(18,087)	21,863	(3,776)	-
Contribution from acquisition		116,130		116,130		(116,130)	-
Pension-related adjustments	(13,164)	(39,117)		(52,281)	(1,439)		(53,720)
Change in net unrealized gains and losses on investments	(278)	(6,596)		(6,874)	261		(6,613)
<b>(DECREASE) INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>\$ (22,563)</u>	<u>\$ 131,090</u>	<u>\$ -</u>	<u>\$ 108,527</u>	<u>\$ 82,370</u>	<u>\$ (119,906)</u>	<u>\$ 70,991</u>



Home Health Foundation  
Family of Home Health  
and Hospice Providers

*Proudly wellforce* 

**Home Health VNA of NH**  
**March, 2020**

**President, MHF**  
Karen E. Gomes

**Chair,**  
Scott A. Collins

**Co Vice Chair,**  
Barbara B. Seger

**Co Vice Chair,**  
Naomi Prendergast

**Treasurer,**  
Susan Green

**Secretary,**  
Atty. Daniel A. Hayes, Jr.

**TRUSTEES**

John P. Chernaly  
Michael Dandorph  
Kara Doyle  
Eda George, Ph.D.  
Debra S. Grabowski  
Dr. Joel B. Hellmann  
David W. Nesblitt  
John F. Prochilo  
Susan Sandberg  
Keith N. Soucie  
Dr. Michael Wagner  
Jody White

## **Karen Gomes, RN, MS, CPHQ**

### **Professional Summary:**

Seasoned health care executive with progressive management responsibility across the continuum of care, including home health and hospice, transitional care and population health management; possessing strong financial, operational, process management, analytical and communication skills

### **Education:**

MS Gerontology with Concentration in Management of Aging Services, University of Massachusetts, Boston, MA

Capstone: "Measuring Patient Activation – Integrating Theory and Practice for Improved Longitudinal Care of Chronic Disease"

BS Liberal Studies, Excelsior University (formerly Regents College), Albany, NY

AS Nursing, North Shore Community College, Danvers, MA

### **Professional Experience:**

June, 2017 -

*President/CEO, Home Health Foundation, Lawrence MA*

2012 – May, 2017

*Vice President of Clinical Services, Chief Clinical Officer*

*Home Health Foundation, Lawrence, MA*

- Responsible for development and integration of clinical delivery models across the continuum of care within the Home Health Foundation, including Home Health VNA, Merrimack Valley Hospice and Home Care Inc.
- Overall responsibility for clinical service delivery and outcomes for Home Health VNA's five office locations
- VNA Average Daily Census of 1,800 with multiple service lines including MCH, Behavioral Health, Wound/Ostomy, Intravenous, Pain Management, Chronic Disease Management, Elder Care Services
- Implemented evidence-based multi-disciplinary care pathways, quality improvement processes and lean operational processes
- Achieved improvements in key metrics including timeliness of care, improvements in medication management, wound healing, functional status
- Implemented clinical programs for improved care of vulnerable patients, chronic disease and advanced illness
- Implemented clinical program to manage heart failure population in CMS Bundled Payment Initiative

2006 – 2012

*Executive Director of Home Health Services*

*Northeast Senior Health (member of Lahey Health System), Beverly, MA*

- Executive responsibility for startup and growth of a hospital-affiliated certified home health agency



## Karen Gomes, RN, MS, CPHQ

- Policy and Procedure development
- Education and orientation program development
- Ensured compliance with all regulatory requirements
- Achieved Medicare certification in 2006 with deficiency-free DPH survey
- Implemented electronic health record in 2007
- Achieved double digit growth in volume and revenue each year
- Developed and implemented interdisciplinary team model of care
- Implemented first in the nation home health neuro-robotic stroke rehab program 2010
- Financial and operational integration of other affiliated community programs resulting in cost savings, increased referrals and improved quality
- Achieved Home Care Elite status 2011, Top 500 Agency 2012 (OCS Award)

2003 – 2006

*Clinical Educator, Electronic Health Record (2004-2006)*

*RN Case Manager (2003-2004)*

VNA Care Network, Danvers, MA

- Full time Community Health RN Case Manager
- Managed caseload of home health patients
- Promoted to Clinical Educator in 2004
- Responsible for staff orientation, remediation
- Developed educational materials, clinical practice standards, clinical process improvements

2000 – 2003

*Director of Clinical Reimbursement*

Autumn Health Care, Newton, MA

- Oversaw MDS, MMQ functions for three-facility SNF private company
- Responsible for system design, education, oversight of clinical reimbursement
- Managed CMS and DPH audits of billing practices

1994 – 2000

*Clinical Nursing Roles In Acute Care, Post-acute Rehab and Hospice settings*

**Professional Memberships/ Associations:**

Sigma Phi Omega Gerontology Honor Society  
Massachusetts Gerontology Association

**Certifications / Licensures:**

RN Licensure, Massachusetts and New Hampshire  
ELNEC Certification (End of Life Nursing Education Consortium)

## **Karen Gomes, RN, MS, CPHQ**

**CPHQ Certification (Certified Professional in Healthcare Quality)**

### **Presentations:**

**2011 Presentation to Massachusetts Senate Panel on ACO Formation, Salem State College**

**2012 Panel Presentation at Fazzi National Leadership Summit on technology in home health care, San Antonio, TX**

**2012 Presentation at National Association of Home Care Annual Meeting on data driven management, Orlando, FL**

**2014 Presentation at National VNA Conference on using data to drive results, Las Vegas, NV**

**2014 Presentation at National Association of Home Care Annual Meeting, Phoenix, NV, Lean Process Management**

**2015 –Presentation at National Association of Home Care Annual Meeting, Vulnerable Patient Protocol, Nashville, TN**

### **Awards:**

**Magna cum Laude, Excelsior University**

**Highest Honors, North Shore Community College**

**DIANE FARRAHER-SMITH MSN/MBA, RN**

63 Walden Pond Avenue  
 Saugus, Massachusetts 01906  
 617-930-1082 (C)  
 781-231-3047 (H)  
farrasmith@comcast.net

**SUMMARY**

Senior Healthcare Executive with significant leadership experience and community involvement. Passionate of integrated community based care that is patient and family centric. Possess deep knowledge and experience of home health and hospice models of care as well as ability to strategize for new and innovative post-acute models under health care reform. Extensive knowledge of health care regulations and standards and imparts a strong compliance framework for administrative and clinical practice. Is a visible, trusted leader who exhibits a positive interpersonal style with a reputation for establishing strong working relationships within the health system as well as in the business and provider community.

**PROFESSIONAL EXPERIENCE**

- Chief Clinical Integration Officer** **2019-Present**  
**Home Health Foundation, Lawrence, MA**  
 Responsible for complete integration of home health and hospice services within the Wellforce System to create a cohesive whole that delivers responsive, reliable and evidence-based clinical services in an efficient and cost effective manner. Key position responsible for the delivery of home based services across the care continuum including traditional home health and hospice care, services for patients with advanced illness, care utilizing technology extenders such as remote patient monitoring and non-traditional population health care provisions, while partnering with Wellforce system hospitals, physician groups and the Wellforce Care Plan. Key leader in change management, streamlining operations and transforming three separate agencies into one, cohesive, home health and hospice organization.
- Circle Home, Inc. Lowell, MA** **2017-2019**  
**Interim Executive Director**  
 Assumed administrator role for Circle Home, Inc. a subsidiary of Circle Health as a key component of the strategic plan to merge both Circle Home and Hallmark Health VNA and Hospice within the Wellforce corporation in establishing one home health and hospice organization. Reporting directly to the board of directors and the CEO of Circle Health, maintained and improved the clinical, financial and quality operations of the agency including Commonwealth Nursing Services, a private pay non-profit agency.
- Hallmark Health Visiting Nurse Association and Hospice, Inc., Malden, MA** **1998-2019**  
**Hallmark Health System, Inc./MelroseWakefield Healthcare Corporation**  
**President, Hallmark Health Visiting Nurse Association and Hospice, Inc.**  
**System Vice President, Home Care and Community Programs, Hallmark Health System, Inc.**  
 Member of Executive Leadership of Hallmark Health Corporation and System, a non profit community healthcare system comprised of two acute care hospitals, ambulatory health centers, employed physician practices, school of nursing and school of radiography, other health services and a visiting nurse association and hospice. Report to VNA/Hospice Board of Directors and CEO of the Hallmark Health System. Total scope of responsibility includes 250 employees and a combined budget of \$25 million.

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As President of the VNA and Hospice, a free standing, not for profit independent agency, is responsible for all operational, clinical, regulatory compliance, financial activities and overall performance for the company. As System Vice President of the healthcare system, is responsible for all Community Programs; Community Health Education; Community Benefits and reporting; Lifeline Emergency Response System; Five WIC (Women, Infants, and Children Nutrition) sites funded by Massachusetts Department of Public Health; Hallmark Health Healthy Families Program, funded by Children's Trust Fund; Mass Home Visiting Program funded by the Massachusetts Department of Public Health; North Suburban Child and Family Resource Network, funded by Massachusetts Department of Early Education; Senior Health Care clinics in the core communities served; and the Dutton Adult Day Health Program (licensed by the MA Department of Public Health).

- Improved financial performance of the home care agency to a profitable position and sustained it with strong operating margins and a current strong balance sheet, including investment account that did not exist when tenure began.
- Successful Joint Commission Accreditation and Department of Public Health surveys over the past 19 years.
- Agency consistently named to the Home Care Elite top 500 agencies in the county.
- Co-founder and past Executive leader for Diversity Steering Committee for the healthcare system. Author and recipient of Blue Cross Foundation diversity grant for two years. Successfully implemented programs and training with the Harvard Pilgrim Culture Insight Team.
- Developed complex plan and successfully implemented consolidation of four home health agencies, including one with two bargaining units. Successful migration of staff and patients post-merger/acquisition with no recognition of labor union.
- Developed plan and sold DME company at nine times the current value determined by finance and consultant.
- Revised pay and benefit structure of the agency to meet recruitment, retention and strategic initiatives and to align professional practice pay with agency reimbursement while optimizing patient care and outcomes.
- Initiated CMS Innovation CCTP grant (transitions of care to reduce re-hospitalization), authorized further collaboration with other healthcare providers and received funding to begin in 2012

**Melrose-Wakefield Healthcare Corp, Melrose, MA**

**1996-1998**

**Vice President, Home Health and Hospice Services**

As member of Senior Management of the Healthcare Corp, a two nonprofit community hospital system, responsible for two hospital based home health agencies totaling 260,000 annual visits and a separately licensed and certified hospice. Responsible and integral in providing effective leadership and management for all clinical and business processes pre and post merger. Established clear operational and strategic objectives including consolidation of key functions to reduce duplicative costs and maximize revenue. Active participant in labor negotiations. Participant on multiple inter and intra hospital committees which promoted the inclusion of home health as a key component of the delivery of care from a system perspective.

- Implemented effective agency strategic plan to be successful in the Interim Payment System
- Integrated clinical and operational functions
- Established effective team building across the agencies within changing cultural shift
- Successful Joint Commission and Department of Public Health home health surveys at both sites

**Whidden Memorial Hospital, Everett, MA**

**1989 - 1996**

**Associate Administrator**

Member of Hospital Administrative team with primary responsibility for administration of a hospital based home health and hospice agency. Responsible for the planning, implementation and monitoring of all home health and hospice activities. Established departments within the agency to meet regulatory and accrediting standards. Developed processes to improve communication and care planning between physicians and home care clinicians. Co-authored and recipient of highly competitive grant for School Based Health Center (SBHC) by the Massachusetts Department of Public Health. Key decision maker in the planning and implementation of the Center. Administrator of the Anna May Powers SBHC (Nurse Practitioner Model Delivery System) and School Health Services Contracts in the defined service area.

- Development of Home Care Marketing Program yielding significant increase in volume
- Developed home health merger plan and strategic initiatives for two separate entities.

**Varied Community Health Nursing and Home Health Management Positions.**

**1977-1989**

**EDUCATION**

Salem State College, Salem, MA	MSN/MBA	1996
Salem State College, Salem, MA	BSN	1983
Children's Hospital School of Nursing, Boston, MA	Diploma of Nursing	1977

**AWARDS AND CERTIFICATIONS**

- Commonwealth Fund Executive Nurse Fellow, 1992
- 2011 Hallmark Health Hero Award, presented at the 2011 HHS Gala
- 2006 "Women Making a Difference Award", Malden Zonta Club
- 2002 "Everyday Women, Extraordinary Visions", Malden YWCA Center for Women and Families Tribute
- 2004, Paul Harris Fellow, Rotary International
- Grace L. Nangle Award for Nursing Excellence, Sigma Theta Tau, Salem State College, 1996
- American Nurses Association Certification in Nursing Administration, 1988-1997

**PROFESSIONAL AND COMMUNITY ACTIVITIES**

**American College of Healthcare Executives, 2008-Present**

**The Community Family - Adult Day Health Programs (Everett, Medford, Lowell)  
Board of Directors: 1998-present**

**Rotary International, 1990-Present**  
Everett Rotary Club, Board of Directors 2000-2010  
President, 2003  
Charitable Fund Trust Director 2002-2010

**Malden Chamber of Commerce**  
Board of Directors, 2002-2019  
Chamber President, 2010

**Home and Health Care Association of Massachusetts (now known as the Home Care Alliance)  
Board of Directors, 1990-1995**

## Donna C. Beaudin

### LICENSES HELD

Certification in Healthcare Compliance (CHC)  
 Nursing Home Administrator MA: #3128  
 Occupational Therapist  
 NCOBT #: 916013 MA: #2164 NH: # 0515  
 CPR Certification  
 All licenses are in good standing

### EDUCATION

(April 1997) Nursing Home Administration AIT Training 250 bed facility  
 (1987) Boston School of Occupational Therapy Tufts University  
 Graduate with Bachelor of Science Degree, Magnum cum Laude  
 Master in Business Administration, New England College  
 Green Belt Lean Certification – Six Sigma Institute

### PROFESSIONAL EXPERIENCE (2014 – Present)

Vice President, Quality, Compliance and Risk Home Health Foundation,  
 Lawrence Massachusetts.

- Corporate Compliance and Privacy Officer
- Quality management operations
- Risk management operations
- Health Information management
- Vice President of Paraprofessional Services

(2012 to 2014)

Corporate Compliance Officer, Director of Quality, Risk Management and  
 Regulatory Compliance Northeast Rehabilitation Hospital Salem, NH

- Corporate Compliance Officer (Hospital Network - Inpatient, Outpatient, Home  
 Care, Clinic)

Auditing and monitoring  
 Education and training  
 Appeals management and oversight

- Regulatory Analysis

Accreditation and regulatory compliance (TJC, CARF, DPH, CMS) – Inpatient,  
 Outpatient, SNF and Home Care environments  
 Strategic planning responsibility  
 New business venture development in certificate of need environment  
 Project and product line development and management  
 Clinical/fiscal operations/outcome management in IRF (inpatient and outpatient),  
 SNF/Sub-acute and Home Care environments  
 Marketing and branding responsibility  
 Clinical Program specialization in Brain Injury and Cognitive Rehabilitation

- Performance Improvement (Lean, six-sigma format)

Directs, develops and manages program across all levels of care

- Risk Management  
Directs, develops and manages program  
Directs and completes proactive risk analysis
- Quality  
Directs, develop and manage initiatives  
Performs root cause analysis  
Directs patient safety initiatives  
Directs tracer methodology activities

**(2005 to 2012)**

**Director of Strategic Planning, Development and Corporate Compliance  
Northeast Rehabilitation Hospital Salem, NH**

- Corporate Compliance Officer -- established/executed corporate compliance program for inpatient, outpatient and home care environments. Created education, training, newsletters, competencies for compliance topic areas
- Managed RAC preparation, execution and audit activities
- Established/executed strategic planning including development of new product lines, quality and regulatory compliance
- Established/executed performance improvement program using a lean, six sigma format
- Responsible for program development across the care continuum of inpatient, outpatient and skilled nursing facilities
- Active planning and participation in Certificate of Need environment and Rehabilitation Planning at State level
- Responsible for the analysis and adjustment of clinical/fiscal operations and outcomes in PPS IRF, SNF/Sub-acute and LTACH environments.
- Responsible for contract relationship activities and marketing
- Responsible for ensuring adherence to Joint Commission, CARF, DPH, and CMS Survey (Acute Hospital and SNF) requirements.
- Responsible for leadership development planning and training

**(Nov 2013 – PRESENT) Per Diem Occupational Therapist****HealthPro**

Responsible for providing evaluation and management occupational therapy services for clients in a skilled nursing center.

**(2009 to PRESENT) Project Management Consultant**

Responsible for RFPs to DOD SBIRs. Project Manager for software development for active solicitations within a human subject's environment.

**(2012)**

**Adjunct Faculty Occupational Therapy Department  
University of New Hampshire**

Adult evaluation lab instruction. Cognitive rehabilitation lecturer.

**(1999 to 2005)****Director of Pediatrics and Contract Services**



**Northeast Rehabilitation Hospital** **Salem, NH**  
 Responsible for overall management, program development, marketing, fiscal indicators and performance of Pediatric Programs network-wide, School Based programs, and Contract Services. Member of the Corporate Compliance Committee, Leadership Committee, Performance Improvement Committee and PPS Task Force.

**(1993 to 1999)** **Director of Skilled Rehabilitation Services** **Salem, NH**  
**Northeast Rehabilitation Hospital**  
 Responsible for overall management, program development, marketing, fiscal indicators and performance. Responsible for multiple sites within nursing facilities, assisted living facilities and independent living facilities. Responsible for supervision of Occupational Therapy, Physical Therapy, Speech and Language Pathology, Respiratory programs and clinical protocols. Responsible for supervision of 20 employees and the integration of all protocols with NRH departments. Responsible for coordination and the development of student programs and the maintenance of state, federal and The Joint Commission accreditation.

**(1990 to 1993)** **Program Director Northeast Rehabilitation Hospital** **Salem, NH**  
 Responsible for overall management, program development, marketing and the attainment and maintenance of The Joint Commission and CARF accreditation for the Brain Injury. Worked with the Medical Director on clinical programming and staff education. Developed strong education and teaching skills.

**(1987 to 1993)** **Occupational Therapist Northeast Rehabilitation Hospital** **Salem, NH**  
**Brain Injury Specialization**

#### **PROFESSIONAL APPOINTMENTS**

2010 to Present Member NH Hospital Association Corporate Compliance Group  
 2009 to Present Board of Directors NH Brain Injury Association  
 2008 to Present Member of NE Civilian Military Conference Committee: Navy Base Pease NH  
 2008 to Present Massachusetts Brain Injury Conference Committee Member  
 2007 to Present Provider Council Member NH Brain Injury Association  
 1995-2005 Member ACHCA  
 2003-2005 Member MA Chapter ACHCA  
 2000-2001 Member Project Response Advisory Group, NH  
 1993-1994 Executive Committee NH Head Injury Association  
 1989-1993 Board of Directors NH Head Injury Association  
 1991-1993 Chairperson, NH Head Injury Association, Professional Council  
 1989-1994 Mass Head Injury Association Conference Committee  
 1992-1994 State of NH Vocational community Advisory Committee  
 1992-1993 Southern Regional Planning Team for Children

**PROFESSIONAL  
EDUCATION**

Numerous conference presentations on clinical, administrative, regulatory topics and compliance topics. Active and ongoing education in all areas of clinical, administrative and fiscal education sectors. Comprehensive listing available upon request.

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Karen Gomes	President/CEO	N/A	0	0
Diane Farraber-Smith	Chief Clinical Int. Off.	N/A	0	0
Donna Beaudin	VP Quality Comp. Risk Mgmt.	N/A	0	0