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RHM



STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION

Helen E. Hanks
Commissioner

Robin H. Maddaus
Director

P.O. BOX 1806
CONCORD, NH 03302-1806
603-271-5610 FAX: 1-888-908-6609
TDD Access: 1-800-735-2964
www.nh.gov/nhdoc

February 22, 2018

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

REQUESTED ACTION

Authorize the New Hampshire Department of Corrections to enter into a contract with Office of Public Guardian (VC # 166528), 2 Pillsbury Street, Suite 400, Concord, NH 03301 for the provision of Guardianship Services for the NH Department of Corrections for the period beginning July 1, 2018 through June 30, 2021 effective upon Governor and Executive Council approval, with the option to renew for one (1) additional period of up to two (2) years subject to Governor and Executive Council approval. 100% General Funds.

Funding for this contract is available in account, Medical-Dental: 02-46-46-465010-8234-101-500729, as follows with the authority to adjust encumbrances in each of the State fiscal years through the Budget Office, if needed and justified. Funding for SFY 2020 and 2021 is contingent upon the availability and continued appropriation of funds.

| Office of Public Guardian | | | | |
|---------------------------------|-------------------|------------|------------|--------------|
| Account | Description | SFY 2019 | SFY 2020 | SFY 2021 |
| 02-46-46-465010-8234-101-500729 | Medical Providers | 121,910.00 | 132,199.20 | 142,291.60 |
| Total Contract Amount: | | | | \$396,400.80 |

EXPLANATION

This contract is for the provision of guardianship and protective services to safeguard the liberty and well being of persons who because of functional limitations have suffered, are suffering, or are likely to suffer substantial harm due to an inability to provide for personal needs, food, clothing, shelter, healthcare, safety or an inability to manage their property or financial affairs. Guardianship and protective services under this contract are to be provided to persons at risk of harm to person or estate whom the State of New Hampshire has responsibility to safeguard pursuant to RSA 21-H:8.

Respectfully Submitted,

Helen E. Hanks
Commissioner



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RFP Bid Evaluation and Summary
Guardianship Services
NHDOC 18-02-GFMED

Proposal Receipt and Review:

- Proposals will be reviewed to initially determine if minimum submission requirements have been met. The review will verify that the proposal was received before the date and time specified, with the correct number of copies, the presence of all required signatures, and that the proposal is sufficiently responsive to the needs outlined in the RFP to permit a complete evaluation. Failure to meet minimum submission requirements will result in the proposal being rejected and not included in the evaluation process.
- The Department will select a group of personnel to act as an evaluation team. Upon receipt, the proposal information will be disclosed to the evaluation committee members only. The proposal will not be publicly opened.
- The Department reserves the right to waive any irregularities, minor deficiencies and informalities that it considers not material to the proposal.
- The Department may cancel the procurement and make no award, if that is determined to be in the State's best interest.

Proposal Evaluation Criteria:

- Proposals will be evaluated based upon the proven ability of the respondents to satisfy the requirements of this request in the most cost-effective manner. Specific criteria are:
 - a. Total Estimated Cost – 45 points
 - b. Organizational Resources and Capability – 25 points
 - c. Program Structure/Plan of Operation – 20 points
 - d. Financial Stability – 10 points
- Awards will be made to the responsive Vendor(s) whose proposals are deemed to be the most advantageous to the State, taking into consideration all evaluation factors in section 31 of NHDOC 18-02-GFMED Guardianship Services RFP.
 - a. The contract will be awarded to the Bidder submitting a response based on the demonstrated capabilities and skills in relation to the needs of the services identified in the RFP without reducing the current functions of the Department and as long as the Vendor's Total Estimated Cost, Organizational Resources and Capability, Program Structure/Plan of Operation and Financial Stability are acceptable to the Department.

Evaluation Team Members:

- Paula Mattis, FACHE, Director, Medical & Forensic Services, NH Department of Corrections
- Bernie Campbell, BS, PT, Deputy Director, Medical & Forensic Services, NH Department of Corrections
- Joyce Leeka, RHIA, Operations Administrator, Medical & Forensic Services, NH Department of Corrections
- Jennifer Lind, MBA, CMA, Contract/Grant Administrator, Administration, NH Department of Corrections

Promoting Public Safety through Integrity, Respect, Professionalism, Collaboration and Accountability



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 Commissioner

Robin H. Maddaus
 Director

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RFP Scoring Matrix
Pre-Assignment and Fitness for Duty Exam Services
NHDOC 18-02-GFMED

Respondents:

- Office of Public Guardian
 2 Pillsbury Street, Suite # 400
 Concord, NH 03301

Scoring Matrix Criteria:

- Proposals were evaluated based on the proven ability of the respondents to satisfy the provisions set forth in the Scope of Services in the most technical and cost-effective manner.
 1. Total Estimated Cost – 45 points
 2. Organizational Resources and Capability – 25 points
 3. Program Structure/Plan of Operation – 20 points
 4. Financial Stability – 10 points

| NHDOC 18-02-GFMED RFP Scoring Matrix | | |
|--|-------------------------------|----------------------------------|
| <i>Evaluation Criteria</i> | <i>RFP Weight Point Value</i> | <i>Office of Public Guardian</i> |
| <i>Total Estimated Cost</i> | 45 | 45 |
| <i>Organizational Resources and Capability</i> | 25 | 25 |
| <i>Program Structure/Plan of Operation</i> | 20 | 20 |
| <i>Financial Stability</i> | 10 | 10 |
| Total | 100 | 100 |

Contract Award:

- Office of Public Guardian
 2 Pillsbury Street, Suite # 400
 Concord, NH 03301



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William L. Wrenn
Commissioner

Robin H. Maddaus
Director

RFP Evaluation Committee Member Qualifications
Guardianship Services
NHDOC 18-02-GFMED

Paula Mattis FACHE, Division Director, Medical & Forensic Services:

Ms. Mattis recently joined the NH Department of Corrections serving as the Non-Medical Director, Division of Medical & Forensic Services. Her professional history includes seven years as Administrator of Community Integration at the State of New Hampshire, New Hampshire Hospital, four years as Chief Operating Officer and three years as Acting CEO. Prior to this appointment, Ms. Mattis was President and Chief Executive Officer of the Animal Rescue League of New Hampshire. Ms. Mattis received her Bachelor of Arts degree with honors in Psychology (major) and Sociology (minor) from the University of Texas and a Master's of Social Work, specializing in Community Mental Health from the University of Illinois.

Bernie Campbell, BS, PT, Deputy Director, Medical & Forensic Services:

Ms. Campbell is the Deputy Director for the Division of Medical & Forensic Services for the NH Department of Corrections. In this capacity, Ms. Campbell's role is to administer and supervise allied health services for the Division of Medical & Forensic Services and is responsible to ensure public and institutional safety for all sites through staff and contract monitoring and evaluation. Ms. Campbell is a graduate of UMass Lowell and has involvement with the Department for over twenty-eight years, most recently in the capacity of Director of Rehabilitation Services. Ms. Campbell's past experience has included ownership of a physical therapy clinic as well as vast acute care hospital experience.

Joyce Leeka, RHIA, Medical Operations Administrator, Medical & Forensic Services:

Ms. Leeka is the Operations Administrator for the Medical and Forensic Services Division for the NH Department of Corrections. In this capacity Ms. Leeka is the subject matter expert for Health Information Management. This includes medical privacy (HIPAA), record management, Electronic Health Records and medical coding and billing to include the new ICD-10-CM system. Ms. Leeka is the Utilization Management Administrator for medical ancillary services and the Division's Contract Administrator. Ms. Leeka is a graduate of the University of Central Florida and has held positions of HIM Director, QI/UM Director and UM Coordinator in a variety of hospitals on both the east and west coasts. Ms. Leeka has also worked as a consultant in the areas of QI and long-term care. Ms. Leeka has past experience teaching ICD-9 coding, medical terminology to business office staff, DRG orientation to nursing staff and coordinated hospital-wide discharge planning activities.

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Jennifer Lind, MBA, CMA, Contract/Grant Administrator, Administration:

Ms. Lind has served as the Contract and Grant Administrator since 2010. Ms. Lind is responsible for the development of the Department's request for proposals (RFPs), contracts and grants management. Ms. Lind's current responsibilities include all aspects of the RFP delivery from project management, data collection, drafting and cross function collaboration; procurement functions and management of the Department's medical, programmatic and maintenance contracts and provides managerial oversight to the Grant Division for the Department. Prior to Ms. Lind's promotion to the Contract/Grant Administrator, she held the Program Specialist IV, Contract Specialist position and the Grant Program Coordinator position of the Department. Prior to her employment with the Department, Ms. Lind held the position of Assistant Grants Administrator at the Community College System of New Hampshire for ten years. Ms. Lind received her Bachelors of Science in Accounting from Franklin Pierce College and a Master's of Management with a Healthcare Administration concentration from New England College. Ms. Lind has supplemented her education from prior experience in the pre-hospital care setting and has maintained her Certified Medical Assistant license since 1998.



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Robin H. Maddaus
Director

**Bidders List
Guardianship Services
NHDOC 18-02-GFMED**

Office of Public Guardian

2 Pillsbury Street
Suite # 400
Concord, NH 03301
Roger Jobin, President
Contact: Andrea Sisson
(o) 603-224-8041
(e) rjobin@opgnh.org
(e) asisson@opgnh.org
(w) www.opgnh.org

Tri-County Community Action Program, Inc.

34 Jefferson Road
Whitefield, NH 03598
Jeanne Robillard, COO
Contact: Donna Keddy
(o) 603-837-9561
(e) dkeddy@tccguardianship.org
(w) www.tccap.org

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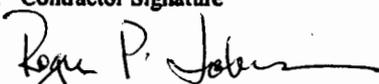
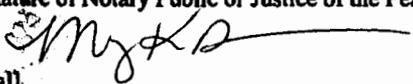
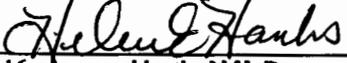
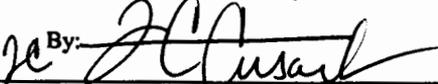
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

| | | | |
|---|--|--|---|
| 1.1 State Agency Name Department of Corrections | | 1.2 State Agency Address PO Box 1806, Concord NH 03302-1806 105 Pleasant St., Concord, NH 03301 | |
| 1.3 Contractor Name Office of Public Guardian | | 1.4 Contractor Address 2 Pillsbury St, Suite 400, Concord NH 03301 | |
| 1.5 Contractor Phone Number (603)-224-8041 | 1.6 Account Number 02-46-46-465010-8234 -101-500729 | 1.7 Completion Date June 30, 2021 | 1.8 Price Limitation \$396,400.80 |
| 1.9 Contracting Officer for State Agency Helen E. Hanks, Commissioner | | 1.10 State Agency Telephone Number 603-271-5603 | |
| 1.11 Contractor Signature  | | 1.12 Name and Title of Contractor Signatory Roger P. Jobin, President | |
| 1.13 Acknowledgement: State of <i>NH</i> , County of <i>Merrimack</i> On <i>6/21/17</i> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12. | | | |
| 1.13.1 Signature of Notary Public or Justice of the Peace  [Seal] | | MARY K. RAULSTON, Notary Public My Commission Expires <i>6/29/21</i> | |
| 1.13.2 Name and Title of Notary or Justice of the Peace <i>Mary K. Raulston</i> | | | |
| 1.14 State Agency Signature  | | 1.15 Name and Title of State Agency Signatory Helen, E. Hanks, Commissioner | |
| Date: <i>2/7/18</i> | | | |
| 1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By:  Director, On: | | | |
| 1.17 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: <i>2/22/18</i> | | | |
| 1.18 Approval by the Governor and Executive Council (if applicable) By: On: | | | |

2. EMPLOYMENT OF CONTRACTOR/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 A 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 1.18, 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 1.14 ("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, and 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 terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account 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 B 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 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 opportunity laws. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. In addition, the Contractor shall comply with all applicable copyright 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 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further 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 remedied, 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 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 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 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.

9.2 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.

9.3 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.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall 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 A.

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. The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. 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 maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive 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 ; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 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 thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) days prior written notice of cancellation or modification of the policy.

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. 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. WAIVER OF BREACH. 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.

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

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

such approval is required under the circumstances pursuant to State law, rule or policy.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be 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.

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 provisions set forth in the attached EXHIBIT C 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 relating hereto.

SECTION D: Scope of Services, Exhibit A

1. Purpose:

The purpose of this Request for Proposal is to provide guardianship services to safeguard the liberty and well-being of persons who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to provide for personal needs for health care, safety or an inability to manage their property or financial affairs.

2. Terms of Contract:

A Contract awarded by the NH Department of Corrections as a result of this RFP is expected to be effective for the period beginning July 1, 2018 or upon approval by the Governor and Executive Council (G&C) of the State of New Hampshire whichever is later through June 30, 2021, with an option to renew for an additional period of up to two (2) years, only after the approval of the Commissioner of the NH Department of Corrections and the Governor and Executive Council.

3. Location of Services:

- 3.1. Northern NH Correctional Facility (NCF), Berlin, NH; Secure Psychiatric Unit (SPU), Concord, NH and Southern NH Correctional Facilities: NH State Prison for Men (NHSP-M), Residential Treatment Unit (RTU), Concord, NH; Community Corrections – Men, Transitional Housing Units (THU), Concord and Calumet House, Manchester, NH; Transitional Work Center (TWC), Concord, NH; Community Corrections – Women, THU (Shea Farm), Concord, NH and NH Correctional Facility for Women (NHCF-W), Goffstown, NH which are marked with an “X” below:

| Northern Region – Northern NH Correctional Facility | | | |
|--|--|------------------------|----------------------|
| X | Northern NH Correctional Facility (NCF) | 138 East Milan Road | Berlin, NH 03570 |
| Southern Region – Southern NH Correctional Facilities | | | |
| X | NH State Prison for Men – (NHSP- M) | 281 North State Street | Concord, NH 03301 |
| | Secure Psychiatric Unit (SPU) | 281 North State Street | Concord, NH 03301 |
| | Residential Treatment Unit (RTU) | 281 North State Street | Concord, NH 03301 |
| X | Community Corrections – Men (North End House) | 1 Perimeter Road | Concord, NH 03301 |
| X | Community Corrections – Men (Calumet House) | 126 Lowell Street | Manchester, NH 03104 |
| X | Transitional Work Center (TWC) | 275 North State Street | Concord, NH 03301 |
| X | Community Corrections – Women (Shea Farm) | 60 Iron Works Road | Concord, NH 03301 |
| X | ² NH Correctional Facility for Women – (NHCF-W) | 317 Mast Road | Goffstown, NH 03045 |

- 3.2. Partial Proposals for requested services for the Northern and Southern Regional Area shall not be accepted.
- 3.3. Proposals that reduce the NH Department of Corrections current functions shall not be accepted.
- 3.4. Locations may be added and/or deleted after the awarding of a Contract at the discretion of the Department and upon mutual agreement of the Commissioner of the Department of Corrections and the Contractor.
- 3.5. In the event that the NH Department of Corrections wishes to add or remove facilities at which the Contractor is to provide services, it shall:
- 3.5.1. Give the Contractor fourteen (14) days written notice of the proposed change; and

² The Department is currently building a new NH Correctional Facility for Women behind the existing NH State Prison for Men's facility in Concord, NH; services will be transitioned to the new facility once opened by the Department.

- 3.5.2. Secure the Contractor's written agreement to the proposed changes.
- 3.6. Notwithstanding the foregoing, or any provision of this Agreement to the contrary, in no event shall changes to facilities be allowed that modify the "Completion Date" or "Price Limitation" of the Agreement.

4. Background:

Not all inmates/patients under the custody of the NH Department of Corrections have the ability to make informed decisions. Specifically, public guardians are needed for both inmates and patients for both the person and estate as many of these inmates and patients do not have assets and do not meet public guardianship indigence standards. A growing number of residents and patients who need guardians have no family willing or able to serve as guardians. To help address this need, the NH Department of Corrections will require guardianship services to be available to the inmates and patients represented by guardianship slots.

5. Current Guardian Slots:

The current estimated number of guardianship slots needed for the NH Department of Corrections is twenty-eight (28). The NH Department of Corrections anticipates the need to provide for two (2) additional guardianship slots per State fiscal year. This is based on the number of commitments estimated for the Sexually Violent Predator Act, effective January 1, 2007, and the increasing number of aging inmates and patients with physical, mental and behavioral issues.

6. Proposed Slots:

It is expected that the NH Department of Corrections will require additional guardianship slots above our current status of twenty-eight (28) to compensate for longer sentences associated with RSA 135-E and our increasing chronically mentally ill population, specifically targeting the elderly.

| SFY 19 7/01/18-6/30/19 | SFY 20 7/01/19-6/30/20 | SFY 21 7/01/20-6/30/21 | SFY 22 7/01/21-6/30/22 | SFY 23 7/01/22-6/30/23 |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Slots: 34 | Slots: 36 | Slots: 38 | Slots: 40 | Slots: 42 |

7. Provision of Guardianship Services:

- 7.1. The Contractor shall provide guardianship services to persons at risk of harm to person or estate whom the State has responsibility to safeguard pursuant to RSA 135-C:60, Guardianship, 171-A:10, Services for the Developmentally Disabled and 135-E, Involuntary Civil Commitment;
- 7.2. The Contractor shall provide guardianship services to include those actions that are necessary to carry out the duties prescribed by RSA 464-A, Guardians and Conservators, and RSA 547-B, Public Guardianship and Protection Program, including appointments as guardian, co-guardian, conservator or temporary guardian of the person and/or estate of a ward;
- 7.3. The Contractor shall provide guardianship services to include sufficient numbers of staff to adequately carry out, for all residents/patients, all duties required by statute, letters of authority and the standards set forth in this request for proposal;
- 7.4. The Contractor shall not provide services to any resident/patient under any Contract that result from this Request for Proposal without prior written approval of the NH Department of Corrections;
- 7.5. The Contractor shall provide services to all residents/patients approved for services by the NH Department of Corrections. If guardianship services are assessed as inappropriate, referrals shall be made to the New Hampshire Disabilities Rights Center, Inc., New Hampshire Legal Assistance or other attorneys so that an administrative appeal or other appropriate legal actions can be taken on behalf of the residents/patients. Referrals of persons

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- for guardianship services from the Secure Psychiatric Unit and the NH State Prison shall be made through the NH Department of Corrections, which shall review each referral to ensure compliance with the principles contained in RSA 464-A;
- 7.6. Providing guardianship services to residents/patients, the Contractor shall adhere to the “*Code of Ethics for Guardians*” and the “*Guardianship Standards of Practice.*” Both documents are available through the National Guardianship Association, Inc. at www.guardianship.org (The Department acknowledges that the Standards on monthly visits with wards are guidelines and that quarterly or more frequent visits as required by individual circumstances is an acceptable practice);
 - 7.7. In providing guardianship and protection services to persons, the Contractor shall seek the maximum degree of restrictive form of intervention consistent with the preservation of the civil rights and liberties of the person serviced and with legal responsibilities. The Contractor, with the assistance of the State, continually shall review and assess the status of all persons served and shall seek less restrictive forms of intervention where feasible and appropriated. In any actions brought in Probate Court to limit or otherwise reduce the scope of a guardianship over a person served, the State agrees that it is necessary to present the State’s position on the action proposed.
 - 7.8. The State recognizes that the Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the persons to be served and the decisions to be made on behalf of such persons shall not be directed or influenced by the State by any action under this Agreement.
 - 7.9. No “direct services” shall be provided to wards (RSA 547-B: 6 II). Direct services include psychotherapy, case management, transportation, financial aid or other social services available through the Department or other governmental or nonprofit agencies; and
 - 7.10. Complaints received by the NH Department of Corrections in reference to the services provided under the Contract will be referred to the Contractor for investigation. Results will be provided to the Director of Medical & Forensic Services to the NH Department of Corrections in writing within thirty (30) days concerning the results of the investigation. A report of all written complaints filed against the Contractor shall explain how each such complaint was resolved.

8. Provision of Guardianship Responsibilities:

The following is a general listing of functions to be provided by the Contractor for individuals so named by the Probate Court as wards of a Contractor. This listing and description is not intended to restate existing rules and regulations already in place, but rather its purpose is to clarify the relationship of the Contractor with respect to its wards who need and are receiving services in the Secure Psychiatric Unit and prison facilities. The functions that shall be performed include:

- 8.1. Making decisions regarding the placement of the individual ward, utilizing the standards of least restrictive environment and the best interests of the individual ward;
- 8.2. Ensuring that all legally necessary steps are taken to enable an individual ward to receive comprehensive evaluations and comprehensive treatment and services;
- 8.3. Advocating for and requesting appropriate services for the individual ward utilizing the individual service/treatment planning process following established NH Department of Corrections standards and law;
- 8.4. Being able to give or withhold consent to proposed medical care;
- 8.5. Being available to give or withhold consent, where such is legally necessary, for significant clinical or legal treatment or services;
- 8.6. Ensuring that ward’s civil rights are protected within the context of the decision the guardian is making on behalf of a ward and refraining from unwarranted intrusion into the life of a ward;

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- 8.7. Assuming responsibility for any and all other duties as are stated in RSA 464-A or as required by the Probate Court;
- 8.8. All the responsibilities referenced above are contingent upon the actual authority granted to each individual court order specifying the extent and scope of guardianship for each individual;
- 8.9. Each public guardian has an affirmative obligation to become as familiar as possible with his or her ward. Beyond the personal visits with a ward and other important and significant people in a ward's life, this obligation can also be met through close interaction with a ward's case manager/case counselor or other designated NH Department of Corrections personnel who share a responsibility for providing for the needs of the individual;
- 8.10. Accept all guardianship service cases referred by the NH Department of Corrections. The NH Department of Corrections shall make every attempt to obtain a Release of Information form from the proposed ward and share all information obtained about the client with the Contractor except where prohibited from doing so by law. To the extent possible, be involved in the screening process for guardianship and protection cases. If protection services are assessed as inappropriate, referrals will be made to the New Hampshire Disabilities Rights Center, Inc., New Hampshire Legal Assistance or other attorneys so that and administrative appeal or other appropriate legal action can be taken on behalf of the individual ward;
- 8.11. Agrees to serve the current total persons receiving guardianship and protection services plus any new persons referred. While the NH Department of Corrections shall provide a Contractor letter of approval for each new case assigned, the Contractor may not bill for services until the Contractor is actually appointed as guardian by a Probate Court; and
- 8.12. In order to perform the stated Guardianship Responsibilities, above, guardians must be kept aware of the facts or circumstances which may impact upon decisions. In order to make informed decisions on behalf of their ward, the public guardians should, to the extent possible, continually maintain significant and appropriate contact with their ward so to assure that their efforts best reflect the personal preferences, value system and desires of the ward. The guardians must seek out information so that they are fully aware of all risks and benefits of any proposed decision, as well as any alternative that may exist.

9. Data Analysis & Reporting:

- 9.1. The Contractor shall provide quarterly reports to the Division of Medical and Forensic Services, which includes but is not limited to, the total number of residents/patients receiving services, month, site, guardian and how many visits/interactions. This data will enable on-going analysis by the NH Department of Corrections of the most cost-effective options when considering guardianship services.
- 9.2. The Contractor shall provide a Sample Report that reflects the requirements in section 9.1., above.
- 9.3. The Contractor shall provide an accurate measure of cost per person per day expenditures for the guardianship program and provide this quarterly to the Division of Medical and Forensic Services at NH Department of Corrections.
- 9.4. A Final Report of advantages and disadvantages of how guardianship services are provided include any other items in the scope of work not covered in earlier reports. The Final Report is due thirty (30) days after the expiration date of the Contract.
- 9.5. Meetings shall be conducted with the NH Department of Corrections and held periodically, upon mutual agreement, during the Contract term to review the scope of work, discuss the cost analyses, explain reports and answer questions.

10. Other Contract Provisions:

- 10.1. Rules and Regulations: The Contractor agrees to comply with all rules and regulations of the NH Department of Corrections.
- 10.2. Additional Facilities: Upon agreement of both parties, additional facilities belonging to the NH Department of Corrections may be added to the Contract. This provision will require Governor and Executive Council approval.
- 10.3. Contractor Employee Information: The Contractor shall be responsible for obtaining a criminal background check to include fingerprinting on all potential employees assigned by the Contractor to provide services to NH Department of Corrections. Upon award of a Contract, the NH Department of Corrections will notify the selected Contractor the procedures to obtain background checks and fingerprinting. Contractor and/or subcontractor employee hiring status shall be contingent upon receipt of a background check and fingerprinting report(s), from the NH Department of Safety, and procedural review of said reports by the NH Department of Corrections.
- 10.3.1. The NH Department of Corrections reserves the right to conduct a procedural review of all criminal background checks and fingerprinting reports of all potential Contractor and/or subcontractor employees to determine eligibility status.
- 10.3.2. The NH Department of Corrections will notify the Contractor of any potential Contractor/and or subcontractor employee who does not comply with the criteria identified in Paragraph 10.3.3., below.
- 10.3.3. In addition, the Contractor and/or subcontractor shall not be able to hire employees meeting the following criteria:
- Individuals convicted of a felony shall not be permitted to provided services;
 - Individuals with confirmed outstanding arrest warrants shall not be permitted to provide services;
 - Individuals with a record of a misdemeanor offense(s) may be permitted to provide services pending determination of the severity of the misdemeanor offense(s) and review of the criminal record history by the Director of Medical and Fornesic Services or designee of the NH Department of Corrections;
 - Individuals with restrictions on out-of-state and/or State of NH professional licenses and or certifications;
 - Individuals whose professional licenses and/or certification have been revoked and reinstated from other States and/or the State of NH;
 - Individuals on the National Offender Database;
 - Individuals with a history of drug diversion;
 - Individuals who were a former State of NH employee and/or former Contract employee that was dismissed for cause;
 - Individuals previously employed with the NH Department of Corrections without prior approval of the NH Department of Corrections; and
 - Relatives of currently incarcerated felons may not be permitted to provide services without prior approval by the NH Department of Corrections.
- 10.4. Change of Ownership: In the event that the Contractor should change ownership for any reason whatsoever, the NH Department of Corrections shall have the option of continuing under the Contract with the Contractor or its successors or assigns for the full remaining term of the Contract, continuing under the Contract with the Contractor or, its successors or,

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Exhibit A

- assigns for such period of time as determined necessary by the NH Department of Corrections, or terminating the Contract.
- 10.5. Contractor Designated Liaison: The Contractor shall designate a representative to act as a liaison between the Contractor and the NH Department of Corrections for the duration of the Contract and any renewals thereof. The Contractor shall notify the NH Department of Corrections of such named Liaison within five (5) days after the award of the Contract: submit a written identification and notification to NH Department of Corrections of the **business (no personal information)** name, title, address, telephone number, fax number and e-mail address of one (1) individual within its organization as a duly authorized representative to whom all correspondence, official notices and requests related to the Contractor's performance under the Contract.
- 10.5.1. Any written notice to the Contractor shall be deemed sufficient when deposited in the U.S. mail, postage prepaid and addressed to the person designated by the Contractor under this paragraph.
- 10.5.2. The Contractor shall have the right to change or substitute the name of the individual described above as deemed necessary provided that any such change is not effective until the Commissioner of the NH Department of Corrections actually receives notice of this change.
- 10.5.3. Changes of the named Liaison by the Contractor must be made in writing and forwarded to: NH Department of Corrections, Director of Medical and Forensic or designee, P.O. Box 1806, Concord, NH 03302.
- 10.6. Contractor's Liaison's Responsibilities: The Contractor shall designate a representative to act as a liaison between the Contractor and the NH Department of Corrections for the duration of the Contract. The representative shall be responsible for:
- 10.6.1. Representing the Contractor on all matters pertaining to the Contract. Such as representative shall be authorized and empowered to represent the Contractor regarding all aspects of the Contract and any renewals thereof;
- 10.6.2. Monitoring the Contract's compliance with the terms of the Contract and any renewals thereof;
- 10.6.3. Receiving and responding to all inquiries and requests made by NH Department of Corrections in the time frames and format specified by NH Department of Corrections in this RFP and in the Contract and any renewals thereof; and
- 10.6.4. Meeting with representatives of NH Department of Corrections on a periodic or as-needed basis to resolve issues which may arise.
- 10.7. NH Department of Corrections Contract Liaison Responsibilities: The NH Department of Corrections' Commissioner of Corrections, or designee, shall act as liaison between the Contractor and NH Department of Corrections for the duration of the Contract and/or any renewals thereof. NH Department of Corrections reserves the right to change its representative, at its sole discretion, during the term of the Contract, and shall provide the Contractor with written notice of such change. NH Department of Corrections representative shall be responsible for:
- 10.7.1. Representing NH Department of Corrections on all matters pertaining to the Contract and any renewals thereof. The representative shall be authorized and empowered to represent NH Department of Corrections regarding all aspects of the Contract subject to the New Hampshire Governor and Executive Council approval, where needed;
- 10.7.2. Monitoring compliance with the terms of the Contract and any renewals thereof;
- 10.7.3. Responding to all inquiries and requests related to the Contract made by the Contractor, under the terms and in the time frames specified by the Contract and any renewals thereof;

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- 10.7.4. Meeting with the Contractor's representative on a periodic or as needed basis and resolving issues which arise; and
- 10.7.5. Informing the Contractor of any discretionary action taken by NH Department of Corrections pursuant to the provisions of the Contract and any renewals thereof.
- 10.8. Reporting Requirements: The Contractor shall provide any and all reports as requested on an as-needed basis according to a schedule and format to be determined by the NH Department of Corrections.
- 10.9. Performance Evaluation: NH Department of Corrections shall, at its sole discretion:
 - 10.9.1. Monitor and evaluate the Contractor's compliance with the terms of the Contract and any renewals thereof;
 - 10.9.2. The Operations Administrator or designee of the NH Department of Corrections may meet with the Contractor at a minimum of twice (2) a year to assess the performance of the Contractor relative to the Contractor's compliance with the Contract;
 - 10.9.3. Request additional reports and/or reviews that the NH Department of Corrections deems necessary for the purposes of monitoring and evaluating the performance of the Contractor under the Contract;
 - 10.9.4. Inform the Contractor of any dissatisfaction with the Contractor's performance and include requirements for the Contractor to complete corrective actions within fourteen (14) days;
 - 10.9.5. Terminate the Contract, if NH Department of Corrections determines that the Contractor is:
 - 10.9.5.1. Not in compliance with the terms of the Contract;
 - 10.9.5.2. If satisfactory corrective action in 10.9.4. is not achieved; and
 - 10.9.5.3. Terminate the Contract as otherwise permitted by law.
 - 10.9.6. Review reports submitted by the Contractor. NH Department of Corrections shall determine the acceptability of the reports. If they are not deemed acceptable, the NH Department of Corrections shall notify the Contractor and explain the deficiencies.
 - 10.9.7. Give the Contractor prior notice of any on-site visit requested by the NH Department of Corrections or its agents to conduct an audit review of any records pertaining to the Contract and any renewals thereof.
- 10.10. Coordination of Efforts: The Contractor shall fully coordinate their activities in the performance of the Contract with those of the NH Department of Corrections. As the work of the Contractor progresses, advice and information on matters covered by the Contract shall be made available by the Contractor to NH Department of Corrections as requested by the NH Department of Corrections throughout the effective period of the Contract and any renewals thereof.

11. Bankruptcy or Insolvency Proceeding Notification:

- 11.1. Upon filing for any bankruptcy or insolvency proceeding by or against the Contractor, whether voluntary or involuntary, or upon the appointment of a receiver, trustee, or assignee for the benefit of creditors, the Contractor shall notify the NH Department of Corrections immediately.
- 11.2. Upon learning of the actions herein identified, the NH Department of Corrections reserves the right at its sole discretion to either cancel the Contract in whole or in part, or, re-affirm the Contract in whole or in part.

12. Embodiment of the Contract:

- 12.1. The Contract between the NH Department of Corrections and the Contractor shall consist of:
 - 12.1.1. Request for Proposal (RFP), any addendums and any amendments thereto;
 - 12.1.2. Proposal submitted by the Vendor in response to the RFP; and/or
 - 12.1.3. Negotiated document (Contract) agreed to by and between the parties that is ratified by a "meeting of the minds," after careful consideration of all of the terms and conditions, and that is approved by the Governor and Executive Council of the State of New Hampshire.
- 12.2. In the event of a conflict in language between the documents referenced above, the provisions and requirements set forth and/or referenced in the negotiated document noted in 12.1.3. shall govern.
- 12.3. The NH Department of Corrections reserves the right to clarify any contractual relationship in writing with the concurrence of the Contractor, and such written clarification shall govern in case of conflict with the applicable requirements stated in the RFP or the Vendor's Proposal and/or the result of a Contract.

13. Cancellation of Contract:

- 13.1. The Department of Corrections may cancel the Contract at any time for breach of contractual obligations by providing the Contractor with a written notice of such cancellation.
- 13.2. Should the NH Department of Corrections exercise its right to cancel the Contract for such reasons, the cancellation shall become effective on the date as specified in the notice of cancellation sent to the Contractor.
- 13.3. The NH Department of Corrections reserves the right to terminate the Contract without penalty or recourse by giving the Contractor written notice of such termination at least sixty (60) days prior to the effective termination date.
- 13.4. The NH Department of Corrections reserves the right to cancel this Contract for the convenience of the State with no penalties by giving the Contractor sixty (60) day notice of said cancellation.

14. Contractor Transition:

NH Department of Corrections, at its discretion, for any Contract resulting from this RFP, may require the Contractor to work cooperatively with any predecessor and/or successor Vendor to assure the orderly and uninterrupted transition from one Vendor to another.

15. Audit Requirement:

Contractor agrees to comply with any recommendations arising from periodic audits on the performance of this contract, providing they do not require any unreasonable hardship, which would normally affect the value of the Contract.

16. Additional Items/Locations:

Upon agreement of both party's additional equipment and/or other facilities belonging to the NH Department of Corrections may be added to the Contract. In the same respect, equipment and/or facilities listed as part of the provision of services of the Contract may be deleted as well.

17. Information:

- 17.1. In performing its obligations under the Contract, the Contractor may gain access to information of the residents/patients/non-adjudicated residents including confidential information. The Contractor shall not use information developed or obtained during the performance of, or acquired or developed by reason of the Contract, except as is directly connected to and necessary for the Contractor's performance under the Contract.

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- 17.2. The Contractor agrees to maintain the confidentiality of and to protect from unauthorized use, disclosure, publication, reproduction and all information of the resident/patient/non-adjudicated residents that becomes available to the Contractor in connection with its performance under the Contract.
- 17.3. In the event of unauthorized use or disclosure of the inmate/patient/non-adjudicated resident information, the Contractor shall immediately notify the NH Department of Corrections.
- 17.4. All material developed or acquired by the Contractor, as a result of work under the Contract shall become the property of the State of New Hampshire. No material or reports prepared by the Contractor shall be released to the public without the prior written consent of NH Department of Corrections.
- 17.5. All financial, statistical, personnel and/or technical data supplied by NH Department of Corrections to the Contractor are confidential. The Contractor is required to use reasonable care to protect the confidentiality of such data. Any use, sale or offering of this data in any form by the Contractor, or any individual or entity in the Contractor's charge or employ, will be considered a violation of the contract and may result in contract termination. In addition, such conduct may be reported to the State Attorney General for possible criminal prosecution.

18. Public Records:

NH RSA 91-A guarantees access to public records. As such, all responses to a competitive solicitation are public records unless exempt by law. Any information submitted as part of a bid in response to this Request for Proposal or Request for Bid (RFB) or Request for Information (RFI) may be subject to public disclosure under RSA 91-A, <http://www.gencourt.state.nh.us/rsa/html/VI/91-A/91-A-mrg.htm>. In addition, in accordance with RSA 9-F:1, <http://www.gencourt.state.nh.us/rsa/html/I/9-F/9-F-1.htm>, any contract entered into as a result of this RFP (RFB or RFI) will be made accessible to the public online via the website: Transparent NH <http://www.nh.gov/transparentnh/>. Accordingly, business financial information and proprietary information such as trade secrets, business and financial models and forecasts, and proprietary formulas may be exempt from public disclosure under, RSA 91-A:5, IV, <http://www.gencourt.state.nh.us/rsa/html/VI/91-A/91-A-5.htm>. If a Bidder believes that any information submitted in response to a Request for Proposal, Bid or Information, should be kept confidential as financial or proprietary information, the Bidder must specifically identify that information in a letter to the State Agency. Failure to comply with this section may be grounds for the complete disclosure of all submitted material not in compliance with this section.

If any information being submitted in response to this request for proposal should be kept confidential as financial or proprietary information; the contractor must specifically identify that information in a letter to the agency and mark the information within the proposal as such.

Marking the entire Proposal or entire sections of the Proposal (e.g. pricing) as confidential will neither be accepted nor honored. Notwithstanding any provision in this RFP to the contrary, Contract pricing shall be subject to disclosure upon approval of a contract by the Governor and Executive Council.

Generally, each Proposal shall become public information upon the approval of Governor and Council of the resulting contract, as determined by the State, including but not limited to, RSA Chapter 91-A (Right to Know Law). The State will endeavor to maintain the confidentiality of portions of the Proposal that are clearly and properly marked confidential. If a request is made to the State to view portions of a Proposal that the Contractor has properly and clearly marked confidential, the State will

notify the Contractor of the request and of the date and the State plans to release the records. A designation by the Contractor of information it believes exempt does not have the effect of making such information exempt. The State will determine the information it believes is properly exempted from disclosure. By submitting a Proposal, Contractors agree that unless the Contractor obtains a court order, at its sole expense, enjoining the release of the requested information, the State may release the requested information on the date specified in the State's notice without any liability to the Contractor(s).

19. Contractor Personnel:

- 19.1. The Contractor shall agree that employees of the Contractor shall perform all services required by the Contract. The Contractor shall guarantee that all personnel providing the services required by the Contract are qualified to perform their assigned tasks.
- 19.2. The Department shall be advised of, and approve in writing at least ten (10) days in advance of such change, any permanent or temporary changes to or deletions the Contractor's management, supervisory, or key professional personnel, who directly impact the deliverables to be provided under the Contract.

20. Notification to the Contractor:

The NH Department of Corrections shall be responsible for notifying the Contractor of any policy or procedural changes affecting the contracted services at least thirty (30) days before the implementation of such policy or procedure. The Contractor shall implement the changes on the date specified by the Department.

21. Prison Rape Elimination Act (PREA) of 2003:

Contractor must comply with the Prison Rape Elimination Act (PREA) of 2003 (Federal Law 42 U.S.C.15601 et. seq.), with all applicable Federal PREA standards, and with all State policies and standards related to PREA for preventing, detecting, monitoring, investigating, and eradicating any form of sexual abuse within facilities/programs/offices owned, operated, or contracted. Contractor acknowledges that, in addition to self-monitoring requirements, the State will conduct compliance monitoring of PREA standards which may require an outside independent audit.

22. Administrative Rules, Policies, Regulations and Policies, Procedures and Directives:

Contractor must comply with any applicable NH Department of Corrections Administrative Rules, Policies, Regulations and Policy and Procedure Directives (PPD's) to include but not limited to PPD 5.08: *Staff Personal Property Permitted In and Restricted from Prison Facilities* located as a separate link: http://www.nh.gov/nhdoc/business/rfp_bidding_tools.htm

23. Special Notes:

- 23.1. The headings and footings to the sections of this document are for convenience only and shall not affect the interpretation of any section.
- 23.2. The NH Department of Corrections reserves the right to require use of a third party administrator during the life of the Contract and any renewals thereof.
- 23.3. Locations per contract year may be increased/decreased and or reassigned to alternate facilities during the Contract term at the discretion of the Department. Locations may be added and/or deleted after the awarding of a Contract at the discretion of the Department and upon mutual agreement of the Commissioner of the NH Department of Corrections and the Contractor.
- 23.4. In the event that the NH Department of Corrections wishes to add or remove facilities at which the Contractor is to provide services, it shall:

**Scope of Services
Exhibit A**

- 23.4.1. Give the Contractor fourteen (14) days written notice of the proposed change; and
- 23.4.2. Secure the Contractor's written agreement to the proposed changes.
- 23.5. Notwithstanding the foregoing, or any provision of this Agreement to the contrary, in no event shall changes to facilities be allowed that modify the "Completion Date" or "Price Limitation" of the Agreement.
- 23.6. Any change in the Contract including the Contractor responsibilities and NH Department of Corrections responsibilities described herein, whether by modification, amendment and or supplementation, must be accomplished by a formal Contract amendment signed and approved by and between the duly authorized representatives of the Contractor and the NH Department of Corrections approved by the Governor and Executive Council.
- 23.7. Partial Proposals for the requested Guardianship Services for the NH Department of Corrections shall not be accepted.
- 23.8. Contractor shall provide, for the life of the Contract and any renewals thereof, the minimum General Liability coverage to be no less than \$1,000,000.00 per each occurrence and \$2,000,000.00 general aggregate.
- 23.9. Contractor shall provide, for the life of the Contract and any renewals thereof, proof of Workers' Compensation and Employers' Liability Insurance.
- 23.10. Contractor shall provide proof and identify limits and expiration dates of General Liability, Excess Umbrella Liability coverage, Workers' Compensation and Employer's Liability, Professional Liability, Malpractice Liability and Business Owners Policy (if applicable).

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**Estimated Budget/Method of Payment
Exhibit B**

2. Fee Structure for Guardianship Services:

2.1. Estimated Budget Schedule, below, to be completed by the Contractor.

| Service Period by SFY | Cost per Resident/Patient per Day | *Maximum Slots Provided by Contractor | Total Per SFY |
|-----------------------|-----------------------------------|---------------------------------------|---------------|
| SFY 19 | \$ 8.35 | 40 | \$ 121,910.00 |
| SFY 20 | \$ 8.60 | 42 | \$ 132,199.20 |
| SFY 21 | \$ 8.86 | 44 | \$ 142,291.60 |
| SFY 22 | \$ 9.13 | 46 | \$ 153,292.70 |
| SFY 23 | \$ 9.40 | 48 | \$ 164,688.00 |

NOTE: * The Contractor shall indicate the total number of slots they can provide annually; and
 ** The chart, above, may be adjusted by the NHDOC to reflect contract procurements.

2.2. Contract Period Estimated Yearly Costs:

2.2.1. Estimated Total Cost Year 1: \$ 121,910.00

2.2.2. Estimated Total Cost Year 2: \$ 132,199.20

2.2.3. Estimated Total Cost Year 3: \$ 142,291.60

2.2.4. Contract Period Estimated Total Cost: \$ 396,400.80

2.3. Possible Extension Period Yearly Costs:

2.3.1. Estimated Total Cost Year 4: \$ 153,292.70

2.3.2. Estimated Total Cost Year 5: \$ 164,688.00

2.3.3. Possible Extension Period Total Cost: \$ 317,980.70

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Contractor Initials: RPJ

3. Method of Payment:

- 3.1. The monthly fee for service payment due to the Contractor by the NH Department of Corrections shall be made in the month following the month in which services were performed and shall be based on the contracted cost per person per day rate. This cost per person per day rate will be extended through the date in which the client dies or is terminated from services.
- 3.2. The monthly fee for service shall be calculated as follows:
 - 3.2.1. Multiplying the cost per person per day rate times the total number of days of service provided during the month to each eligible inmate/patient under the Contract.
 - 3.2.2. Services are to be invoiced monthly commencing thirty (30) days after the start of service. Due dates for monthly invoices will be the 15th following the month in which services are provided.
 - 3.2.3. The original invoice shall detail how reimbursement is due for the month, which services were performed, and shall calculate to a total dollar figure. The form shall contain:
 - Identification of the service month;
 - Contract number and period;
 - Statistics which document the number of inmates/patients on the Contractor's caseload during the service month. The statistics shall be recorded on part two (2) of the form and shall specify the number of persons serviced by type of services, the names of cases added or closed during the month. Orders for new guardianship appointments shall be attached to the statistics as soon as they become available. Inmates/patients added during the service month for which the prior approval has not been obtained, but for who the Contractor is seeking reimbursement, must be formally authorized to receive services before they are calculated into the authorized payment due for the service month. A brief explanation shall be provided for any client for whom services have been terminated; and
 - Calculation of the total authorized payment due for the service month.
- 3.3. Original invoices shall be sent to the NH Department of Corrections, Financial Services, or designee, P.O. Box 1806, Concord, NH 03302 for approval. The "Bill To" address on the invoice shall be: NH Department of Corrections, P.O. Box 1806, Concord, NH 03302-1806.
- 3.4. Once approved by the Division of Medical & Forensic Services, the original invoices shall be forwarded to the Department's Bureau of Financial Services for processing and issuance of payment.
- 3.5. The NH Department of Corrections may make adjustments to the payment amount identified on a Contractor's monthly invoice. The NH Department of Corrections shall suspend payment to an invoice if an invoice is not submitted in accordance with the instructions established by the NH Department of Corrections.
- 3.6. The NH Department of Corrections Bureau of Financial Services may issue payment to the Contractor within thirty (30) days of an approved invoice. Invoices shall be itemized by facility and contain the following information:
 - 3.6.1. Organization/Agency/Individual Name;
 - 3.6.2. Invoice Date and Number;
 - 3.6.3. Contract Period and Service Month;
 - 3.6.4. Number of Case Loads per Contract Period Rate & Total Due;
 - 3.6.5. Name of Wards (inmates/patients) who received services;
 - 3.6.6. Name of Wards added during billed Service Month; and

- 3.6.7. Name of Wards removed from caseload.
- 3.7. Payment shall be made to the name and address identified in the Contract as the "Contractor" unless: (a) the Contractor has authorized a different name and mailing address in writing or; (b) authorized a different name and mailing address in an official State of New Hampshire Contractor Registration Application Form; or (c) unless a court of law specifies otherwise. The Contractor shall not invoice federal tax. The State's tax-exempt certificate number is 026000618W.
- 3.8. The Contractor shall follow the State's Fiscal Year Calendar for budgeting purpose. Year One (1) shall end on June 30, 2019.
- 3.9. The Contractor also agrees that full payment for the final month of the Contract period shall not be made by the Department until the Contractor submits the original invoice for the final month of the Contract period and receives the Final Report as described in section 9.4., Exhibit A.
- 3.10. Reimbursement for services for persons who have not been screened by the Department will not be reimbursed under the Contract. In instances where guardianship appointments are made without approval granted from the Department, reimbursement for guardianship services may be possible when satisfactory documentation can be presented that such circumstances occurred and reasonable efforts were made to decline such appointments. Such documentation shall be included to an original invoice. If the documentation provided is satisfactory, the Department may make payments for appointments made without approval as long as wards are persons for whom the State has a responsibility to safeguard pursuant to RSA 21-H:8.

4. Appropriation of Funding

- 4.1. The Contractor shall agree that the funds expended for the purposes of the Contract must be appropriated by the General Court of the State of New Hampshire for each State fiscal year included within the Contract period. Therefore, the Contract shall automatically terminate without penalty of termination costs if such funds are not fully appropriated.
- 4.1.1. In the event that funds are not fully appropriated for the Contract, the Contractor shall not prohibit or otherwise limit the NH Department of Corrections the right to pursue and contract for alternate solutions and remedies as deemed necessary for the conduct of State government affairs.
- 4.1.2. The requirements stated in this paragraph shall apply to any amendments, thereof, or the execution of any option to extend the Contract.

The remainder of this page is intentionally blank.

SECTION F: Special Provisions, Exhibit C

1. Special Provisions:

- 1.1. There are no additional provisions set forth in this Exhibit, Special Provisions, to be incorporated as part of this Contract.

The remainder of this page is intentionally blank.

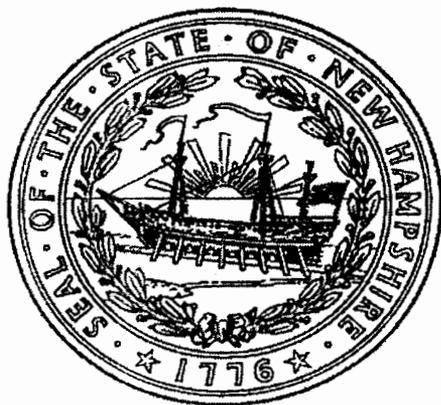
State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that OFFICE OF PUBLIC GUARDIAN is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 14, 1983. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 30453



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 November A.D. 2017.

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

William M. Gardner
Secretary of State

Business Information

Business Details

| | | | |
|---------------------------------------|--|---------------------------------|---------------|
| Business Name: | OFFICE OF PUBLIC GUARDIAN | Business ID: | 30453 |
| Business Type: | Domestic Nonprofit Corporation | Business Status: | Good Standing |
| Business Creation Date: | 07/14/1983 | Name in State of Incorporation: | Not Available |
| Date of Formation in Jurisdiction: | 07/14/1983 | | |
| Principal Office Address: | 2 Pillsbury St. Suite 400, Concord, NH, 03301, USA | Mailing Address: | NONE |
| Citizenship / State of Incorporation: | Domestic/New Hampshire | | |
| | | Last Nonprofit Report Year: | 2015 |
| | | Next Report Year: | 2020 |
| Duration: | Perpetual | | |
| Business Email: | NONE | Phone #: | NONE |
| Notification Email: | NONE | Fiscal Year End Date: | NONE |

Principal Purpose

| S.No | NAICS Code | NAICS Subcode |
|------|------------|---------------|
|------|------------|---------------|

No records to view.

Registered Agent Information

| | |
|-----------------------------|---------------|
| Name: | Not Available |
| Registered Office Address: | Not Available |
| Registered Mailing Address: | Not Available |

Certificate of Authority # 2

(Corporation of LLC- Contract Specific, date specific)

Corporate Resolution

I, Michael A. Fuerst, hereby certify that I am duly elected Clerk/Secretary of
(Name)

Office of Public Guardian. I hereby certify the following is a true copy of a
(Name of Corporation or LLC)

vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November
(Month)

28, 20 17 at which a quorum of the Directors/shareholders were present and voting.
(Day) (Year)

VOTED: That Roger Jobin, President is duly authorized to enter into a
(Name and Title)

contract or agreements on behalf of Office of Public Guardian with the
(Name of Corporation or LLC)

NH Department of Corrections State of New Hampshire and further is
(Name of State Agency)

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 December 21, 20 17. I further certify that it is understood that the State of New
(Month) (Day) (Year)

Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position

indicated and that they have full authority to bind the corporation to the specific contract indicated.

DATED: 12/21/17

ATTEST: [Signature]
(Name and Title)

Michael A. Fuerst, SECRETARY.



OFFIOFP-01

DBEAUDOIN

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/06/2018

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 Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301 | CONTACT NAME: | |
| | PHONE (A/C, No, Ext): (603) 225-6611 | FAX (A/C, No): (603) 225-7935 |
| | E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| | INSURER A: AmTrust North America, Inc. | |
| INSURED Office of Public Guardian, Inc. 2 Pillsbury Street, Suite #400 Concord, NH 03301 | INSURER B: Wesco Insurance Company | |
| | INSURER C: Lloyds of London | |
| | INSURER D: | |
| | INSURER E: | |
| | INSURER F: | |

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--|-----------|----------|---------------|-------------------------|-------------------------|---|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER: | | | WPP1155104 01 | 02/05/2018 | 02/05/2019 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 |
| | 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) \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000 | | | WUM1525549 01 | 02/05/2018 | 02/05/2019 | EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ Aggregate \$ 1,000,000 |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input checked="" type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below | | N/A | WWC3291397 | 08/30/2017 | 08/30/2018 | PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000 |
| C | Professional | | | MPL100237 | 02/11/2018 | 02/11/2019 | See below. |

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

*Professional Liability: Claims Made

\$1,000,000 Per Claim, including damages and claim expense

\$1,000,000 in the Aggregate for All Claims, including damages and claim expense

\$5,000 Deductible Per Claim including damages and claim expense

**Workers Comp Information:

Proprietors/Partners/Executive Officers/Members Excluded: Robert Wells, Roger Jobin, Michael Fuerot.

3A States: NH

CERTIFICATE HOLDER

State of New Hampshire Department of Corrections
PO Box 1806
Concord, NH 03302

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
Donna P. Beaudoin

**New Hampshire Department of Corrections
Division of Administration
Contract/Grant Unit**

Comprehensive General Liability Insurance Acknowledgement Form

The New Hampshire Office of the Attorney General requires that the Request for Proposal (RFP) package inform all proposal submitters of the State of New Hampshire's general liability insurance requirements. The limits of liability required are dependent upon your corporation's legal formation, and the annual total amount of contract work with the State of New Hampshire.

Please select only ONE of the checkboxes below that best describes your corporation's legal formation and annual total amount of contract work with the State of New Hampshire:

Insurance Requirement for (1) - 501(c) (3) contractors whose annual gross amount of contract work with the State does not exceed \$500,000, per RSA 21-I:13, XIV, (Supp. 2006): The general liability insurance requirements of standard state contracts for contractors that qualify for nonprofit status under section 501(c)(3) of the Internal Revenue Code and whose annual gross amount of contract work with the state does not exceed \$500,000, is comprehensive general liability insurance in amounts of not less than \$1,000,000 per claim or occurrence and \$2,000,000 in the aggregate. *These amounts may NOT be modified.*

- The contractor certifies that it IS a 501(c) (3) contractor whose annual total amount of contract work with the State of New Hampshire does not exceed \$500,000.

Insurance Requirement for (2) - All other contractors who do not qualify for RSA 21-I:13, XIV, (Supp. 2006), Agreement P-37 General Provisions, 14.1 and 14.1.1. Insurance and Bond, shall apply: The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, both for the benefits of the State, the following insurance: comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per incident or occurrence. *These amounts MAY be modified if the State of NH determines contract activities are a risk of lower liability.*

- (2) The contractor certifies it does NOT qualify for insurance requirements under RSA 21-I:13, XIV (Supp. 2006).

Please indicate your current comprehensive general liability coverage limits below, sign, date and return with your proposal package.

\$2,000,000.00 \$2,000,000.00 \$3,000,000.00
\$ _____ Per Claim \$ _____ Per Incident/Occurrence \$ _____ General Aggregate

Roger P. Jones, PRESIDENT
Signature & Title

12/21/17
Date

This acknowledgement must be returned with your proposal.

NH DEPARTMENT OF CORRECTIONS
ADMINISTRATIVE RULES

COR 307 Items Considered Contraband. Contraband shall consist of:

- a) Any substance or item whose possession is unlawful for the person or the general public possessing it including but not limited to:
 - (1) narcotics
 - (2) controlled drugs or
 - (3) automatic or concealed weapons possessed by those not licensed to have them.
- b) Any firearm, simulated firearm, or device designed to propel or guide a projectile against a person, animal or target.
- c) Any bullets, cartridges, projectiles or similar items designed to be projected against a person, animal or target.
- d) Any explosive device, bomb, grenade, dynamite or dynamite cap or detonating device including primers, primer cord, explosive powder or similar items or simulations of these items.
- e) Any drug item, whether medically prescribed or not, in excess of a one day supply or in such quantities that a person would suffer intoxication or illness if the entire available quantity were consumed alone or in combination with other available substances.
- f) Any intoxicating beverage.
- g) Sums of money or negotiable instruments in excess of \$100.00.
- h) Lock-picking kits or tools or instruments on picking locks, making keys or obtaining surreptitious entry or exit
- i) The following types of items in the possession of an individual who is not in a vehicle, (but shall not be contraband if stored in a secured vehicle):
- j) Knives and knife-like weapons, clubs and club-like weapons,
 - (1) tobacco, alcohol, drugs including prescription drugs unless prior approval is granted in writing by the facility Warden/designee, or Director/designee,
 - (2) maps of the prison vicinity or sketches or drawings or pictorial representations of the facilities, its grounds or its vicinity,
 - (3) pornography or pictures of visitors or prospective visitors undressed,
 - (4) cell phones and radios capable of monitoring or transmitting on the police band in the possession of other than law enforcement officials,
 - (5) identification documents, licenses and credentials not in the possession of the person to whom properly issued,
 - (6) ropes, saws, grappling hooks, fishing line, masks, artificial beards or mustaches, cutting wheels or string rope or line impregnated with cutting material or similar items to facilitate escapes,
 - (7) balloons, condoms, false-bottomed containers or other containers which could facilitate transfer of contraband.

COR 307.02 Contraband on prison grounds is prohibited. The possession, transport, introduction, use, sale or storage of contraband on the prison grounds without prior approval of the commissioner of corrections or his designee is prohibited under the provision of RSA 622:24 and RSA 622:25.

COR 307.03 Searches and Inspections Authorized.

- a) Any person or property on state prison grounds shall be subject to search to discover contraband...
Travel onto prison grounds shall constitute implied consent to search for contraband. In such cases where implied consent exists, the visitor will be given a choice of either consenting to the search or immediately leaving the prison grounds. Nothing in this rule however, prevents non-consensual searches in situations where probable cause exists to believe that the visitor is or had attempted to introduce contraband into the prison pursuant to the law of New Hampshire concerning search, seizure and arrest.
- b) All motor vehicles parked on prison grounds shall be locked and have the keys removed. Custodial personnel shall check to insure that vehicles are locked and shall visually inspect the plain-view interior of the vehicles. Vehicles discovered unlocked shall be searched to insure that no contraband is present. Contraband discovered during searches shall be confiscated for evidence, as shall contraband discovered during plain-view inspections.
- c) All persons entering the facilities to visit with residents or staff, or to perform services at the facilities or to tour the facilities shall be subject to having their persons checked. All items and clothing carried into the institution shall be searched for contraband.

ROGER P. JOBIN
Name

Andrea L. Sisson
Witness Name

Roger P. Jobin
Signature

Andrea L. Sisson
Signature

12/21/17
Date

12/21/17
Date

NH DEPARTMENT OF CORRECTIONS
RULES OF CONDUCT FOR PERSONS PROVIDING CONTRACT SERVICES

1. Engaging in any of the following activities with persons under departmental control is strictly prohibited:
 - a. Any contact, including correspondence, other than in the performance of your services for which you have been contracted.
 - b. Giving or selling of anything
 - c. Accepting or buying anything
2. Any person providing contract services who is found to be under the influence of intoxicants or drugs will be removed from facility grounds and barred from future entry to the NH Department of Corrections property.
3. Possession of any item considered to be contraband as defined in the New Hampshire code of Administrative Rules, COR 307 is a violation of the rules and the laws of the State of New Hampshire and may result in legal action under RSA 622:24 or other statutes.
4. In the event of any emergency situation, i.e., fire, disturbance, etc., you will follow the instructions of the escorting staff or report immediately to the closest available staff.
5. All rules, regulations and policies of the NH Department of Corrections are designed for the safety of the staff, visitors and residents, the security of the facility and an orderly flow of necessary movement and activities. If unsure of any policy and procedure, ask for immediate assistance from a staff member.
6. Harassment and discrimination directed toward anyone based on sex, race, creed, color, national origin or age are illegal under federal and state laws and will not be tolerated in the work place. Maintenance of a discriminatory work environment is also prohibited. Everyone has a duty to observe the law and will be subject to removal for failing to do so.
7. During the performance of your services you are responsible to the facility administrator, and by your signature below, agree to abide by all the rules, regulations, policies and procedures of the NH Department of Corrections and the State of New Hampshire.
8. In lieu of Contracted staff participating in the Corrections Academy, the Vendor through the Commissioner or his designees will establish a training/orientation facilitated by the Vendor to supplement this requirement and appropriate orient Vendor staff to the rules, regulations, policies and procedures of the Department of Corrections and the State of New Hampshire.

ROGER P. JOBIN
Name
Andrea L. Sisson
Witness Name

Roger P. Jobin
Signature
Andrea L. Sisson
Signature

12/21/17
Date
12/21/17
Date

NH DEPARTMENT OF CORRECTIONS
CONFIDENTIALITY OF INFORMATION AGREEMENT

I understand and agree that all employed by the organization/agency I represent must abide by all rules, regulations and laws of the State of New Hampshire and the NH Department of Corrections that relate to the confidentiality of records and all other privileged information.

I further agree that all employed by or subcontracted through the organization I represent are not to discuss any confidential or privileged information with family, friends or any persons not professionally involved with the NH Department of Corrections. If inmates or residents of the NH Department of Corrections, or, anyone outside of the NH Department of Corrections' employ approaches any of the our organization's employees or subcontractors and requests information, the staff/employees of the organization I represent will immediately contact their supervisor, notify the NH Department of Corrections, and file an incident report or statement report with the appropriate NH Department of Corrections representative.

Any violation of the above may result in immediate termination of any and all contractual obligations.

ROGER P. JOBIN
Name

Roger P. Jobin
Signature

12/21/17
Date

Andrea L. Sisson
Witness Name

Andrea L. Sisson
Signature

12/21/17
Date

NH DEPARTMENT OF CORRECTIONS
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. 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. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

b. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

c. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

d. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191.

e. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

f. "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.

g. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

h. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.

i. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

j. "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.

k. 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.

(2) 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, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do 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 immediately notify Business Associate 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 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 on the 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. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, of which it becomes aware, within two (2) business days of becoming aware of such unauthorized use or disclosure or security incident.

b. Business Associate shall use administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of protected health information, in electronic or any other form, that it creates, receives, maintains or transmits under this Agreement, in accordance with the Privacy and Security Rules, to prevent the use or disclosure of PHI other than as permitted by the Agreement.

c. 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.

d. 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)b and (3)k herein. 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 pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.

e. 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.

f. 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.

g. 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.

h. 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.

i. 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.

j. 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.

k. 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 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 standard provision #10 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 I. 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, as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, 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 and the Privacy and Security Rule.

e. Segregation. If any term or condition of this Exhibit I 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 I are declared severable.

f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3.d and standard contract provision #13, shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT BUSINESS ASSOCIATE AGREEMENT.

NH Department of Corrections
State of New Hampshire Agency Name

Helen E. Hanks
Signature of Authorized Representative

Helen E. Hanks, Commissioner
Authorized DOC Representative Name

Commissioner
Authorized DOC Representative Title

2/7/18
Date

Office of Public Guardian
Contractor Name

Roger P. Jobin
Contractor Representative Signature

ROGER P. JOBIN, PRESIDENT
Authorized Contractor Representative Name

President
Authorized Contractor Representative Title

12/21/17
Date



**STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION**

P.O. BOX 1806
CONCORD, NH 03302-1806
603-271-5610 FAX: 603-271-5639
TDD Access: 1-800-735-2964

William L. Wrenn
Commissioner

Robin Maddaus
Director

PRISON RAPE ELIMINATION ACT

ACKNOWLEDGEMENT FORM

The Prison Rape Elimination Act (PREA) of 2003 (with Final Rule August 2012) is a federal law established to address the elimination and prevention of sexual assault and sexual harassment within correctional systems and detention facilities. This Act applies to all correctional facilities, including prisons, jails, juvenile facilities and community corrections residential facilities. PREA incidents involve the following conduct:

- Resident-on-resident sexual assault
- Resident-on-resident abusive sexual contact
- Staff sexual misconduct
- Staff sexual harassment, assault of a resident

The act aimed to curb prison rape through a “zero-tolerance” policy, as well as through research and information gathering. The NH Department of Corrections has zero tolerance relating to the sexual assault/rape of offenders and recognizes these offenders as crime victims. Due to this recognition and adherence to the federal Prison Rape Elimination Act (PREA) of 2003, the NH Department of Corrections extends the “zero tolerance” to the following:

- Contractor/subcontractor misconduct
- Contractor/subcontractor harassment, assault of a resident

As a Contractor and/or Subcontractor of the NH Department of Corrections, I acknowledge that I have been provided information on the Prison Rape Elimination Act of 2003 Public Law 108-79—Sept. 4, 2003 and have been informed that as a Contractor and/or Subcontractor of the NH Department of Corrections, sexual conduct between Contractor and/or Subcontractor and offenders is prohibited. Sexual harassment or sexual misconduct involving an offender can be a violation of NH RSA 632-A:2, 632-A:3 and 632-A:4, Chapter 632-A: Sexual Assault and Related Offenses, and result in criminal prosecution.

As a Contractor and/or Subcontractor of the NH Department of Corrections, I understand that I shall inform all employees of the Contractor and/or Subcontractor to adhere to all policies concerning PREA, RSA 632-A:2, RSA 632-A:3, RSA 632-A:4 and departmental policies including NHDOC PPD 5.19 - PREA; NHDOC Administrative Rules, Conduct and Confidentiality Information regarding my conduct, reporting of incidents and treatment of those under the supervision of the NH Department of Corrections. (Ref. RSA Chapter 632-A, NHDOC PPD 5.19 and Administrative Rules, Rules of Conduct for Persons Providing Contract Services, Confidentiality of Information Agreement).

Name (print): ROGER P JOBIN Date: 12/21/17
(Name of Contract Signatory)

Signature: Roger P. Jobin
(Signature of Contract Signatory)

Sample Report

OPG/Department of Corrections Contract

Contract #

Contract Period:

Month:

Number of wards receiving guardianship services:

Names of wards receiving guardianship services:

Names of wards added this month:

Names of ward deleted from caseload, termination date, and reason for termination:

Month:

Number of wards receiving guardianship services:

Names of wards receiving guardianship services:

Names of wards added this month:

Names of ward deleted from caseload, termination date, and reason for termination:

Month:

Number of wards receiving guardianship services:

Names of wards receiving guardianship services:

Names of wards added this month:

Names of ward deleted from caseload, termination date, and reason for termination:

I certify that the information shown above is accurate to the best of my knowledge.

Executive Director

Date

**OFFICE OF PUBLIC GUARDIAN
BOARD OF DIRECTORS**

President

Roger Jobin
Concord, NH 03301
Tel 627-7608x2257 Work
(Northwestern Mutual Life)

Nina Gardner
Sanbornton, NH 03269

Treasurer

Raymond F. Bower
Lee, NH 03861

Alexander de Nesnera, MD
Concord, NH 03301
Tel 271-5202

Secretary/Clerk

Michael Fuerst, Esq.
Buckley & Zopf
PO Box 1485
Claremont, NH 03743
Tel 542-5114 Fax 543-1570

Eugene Van Loan, Esq.
Wadleigh, Starr & Peters
95 Market Street
Manchester, NH 03101
Tel: 669-4140 Fax 626-4808

Charles Bauer, Esq.
Gallagher, Callaghan & Gartrell, PC
214 N Main St
PO Box 1415
Concord, NH 03302
Tel 228-1181 Fax 224-7588

Robert A. Wells, Esq.
McLane, Graf, Raulerson & Middletor
900 Elm Street Box 326
Manchester, NH 03105
Tel 628-1307 Fax 625-5650

Key Personnel List

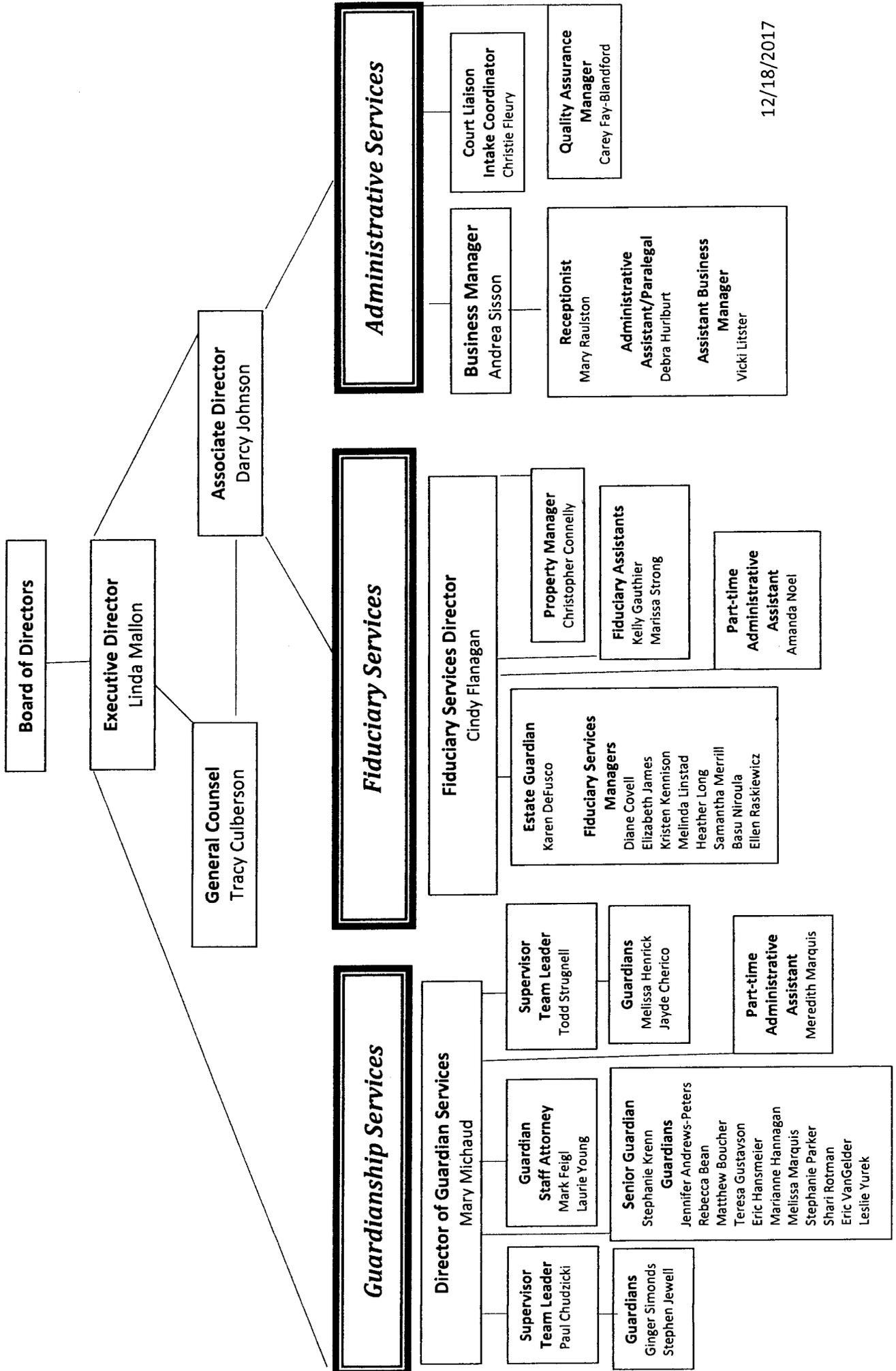
New Hampshire Department of Corrections
Guardianship Services NHDOC 18-02-GFMED

**OFFICE OF PUBLIC GUARDIAN
GUARDIANSHIP AND PROTECTIVE SERVICES IN NEW HAMPSHIRE**

July 1, 2018 - June 30, 2021

| Position Title | Current Individual in Position | Current Salary |
|-----------------------------------|---|---------------------------|
| Executive Director | Linda Mallon, JD, NMG | \$ 113,034.00 |
| Associate Director | Darcy Johnson, MA, NCG | \$ 89,292.07 |
| Business Manager | Andrea Sisson, CPA | \$ 75,762.97 |
| Fiduciary Services Director | Cindy Flanagan, NCG | \$ 76,498.53 |
| Director of Guardianship Services | Mary Michaud, MSW, NMG | \$ 77,770.00 |
| General Counsel | Tracy Culberson, Esq, NCG | \$ 88,795.20 |

Office of Public Guardian



12/18/2017

Office of Public Guardian
STAFF LIST

| | |
|--|---|
| Linda Mallon, JD, NMG | <u>Executive Director</u> |
| Darcy Johnson, MA, NCG | <u>Associate Director</u> |
| Cindy Flanagan, NCG | <u>Director of Fiduciary Services</u> |
| Mary Michaud, MSW, NMG | <u>Director of Guardian Services</u> |
| Tracy Culberson, JD, NCG | <u>General Counsel</u> |
| Mark Feigl, JD, NMG | <u>Guardian/Staff Attorney</u> |
| Laurie Young, JD | <u>Guardian/Staff Attorney</u> |
| Andrea Sisson, CPA | <u>Business Manager</u> |
| Vicki Litster | <u>Assistant Business Manager</u> |
| Carey Fay-Blandford, NCG | <u>Quality Assurance Manager</u> |
| Christie Fleury | <u>Court Liaison/Intake Coordinator</u> |
| Paul Chudzicki, NCG Todd Strugnell, MS, NCG | <u>Guardianship Team Leaders</u> |
| Stephanie Krenn, MSW, NCG | <u>Senior Public Guardian</u> |
| Jennifer Andrews-Peters, NCG Rebecca Bean Matthew Boucher, NCG Jayde Cherico, MSW, NCG Teresa Gustavson, MS, NCG Marianne Hannagan, MSW, NCG Eric Hansmeier, MA, NCG Melissa Henrick, MSW, NCG Stephen Jewell, NCG Melissa Marquis, M.Div. Stephanie Parker Shari Rotman, JD, NCG Ginger Simonds, NCG Leslie Yurek Eric VanGelder, NCG | <u>Public Guardians</u> |

Karen DeFusco, NCG

Estate Guardian

Diane Covell
Elizabeth James, NCG
Kristen Kennison
Melinda Linstad
Heather Long, CFP
Samantha Merrill, NCG
Basu Niroula
Ellen Raskiewicz

Fiduciary Services Managers

Christopher Connelly

Property Manager

Kelly Gauthier
Marissa Strong

Fiduciary Assistants

Mary Raulston

Secretary/Receptionist

Debra Hurlburt

Administrative Assistant/Paralegal

Meredith Marquis
Amanda Noel

Part-time Administrative Assistants

EXECUTIVE DIRECTOR JOB DESCRIPTION

Definition:

Directs the overall operations of the Office of Public Guardian. Works closely with the Board of Directors, supervisory and direct services staff to ensure smooth running and effective management of the program. Responsibility for a variety of administrative and staff operations and procedures. Works closely with, supervises, coordinates and evaluates the work of the Associate Director, Business Manager, Director of Fiduciary Services, and Director of Guardianship. Reports to the Board of Directors.

Distinguishing Characteristics and Responsibilities:

Develops and implements the organization's policies, ensuring adequate review by the Board of Directors. Responsibility for oversight of all legal, ethical and policy decisions of the office.

Oversees the development of the operating budget and long range financial plan, utilizing the assistance and expertise of the Associate Director and Business Manager.

Negotiates and ensures performance of all public and private contracts. Seeks and develops funding sources.

Hires and supervises management staff, supporting open discussion and communication across all departments to ensure optimal functioning.

Coordinates and oversees communication with the OPG Board of Directors, ensuring that they are adequately informed regarding the organization and its operation.

Oversees public relations activities, including requests for information, training and media contacts as well as relevant committee and advisory group appointments among the OPG staff.

Develops and maintains cooperative working relationship with the Department of Health and Human Services, Department of Corrections, and other key state agencies.

Works in conjunction with the Associate Director in hiring, supervising and evaluating public guardian staff. Assumes Associate Director duties due to absence or unavailability of the Associate Director.

Works closely with judges and other court personnel in meeting the mutual needs of the Office of Public Guardian and the Judicial Branch. Monitors relevant legislative initiatives.

EXECUTIVE DIRECTOR JOB DESCRIPTION

Encourages and promotes the utilization of the significant talents and experience of the OPG staff with the goal of meeting the mutual needs of the individual and the organization.

Minimum Qualifications:

Possession of a Juris Doctor or Master's Degree with a major in Law, Human Services, Social Work or a related field.

Eight years' experience in supervisory or professional work including experience in legal services, human services, personnel management, procurement of services and/or funds, or any equivalent combination of education and experience. Registered or Master Guardian certification through the Center for Guardianship Certification required.

Considerable knowledge of the principles and practice of guardianship. Knowledge of the principles and practices in the OPG Employee Manual. Ability to plan, assign, organize, supervise and direct the work of others. Ability to gather and analyze data and devise solutions to administrative and programmatic problems. Ability to develop and evaluate administrative and office policies and procedures. Ability to develop and implement agency budgets. Ability to express ideas clearly and concisely orally and in writing. Ability to establish and maintain effective working relationships.

ASSOCIATE DIRECTOR JOB DESCRIPTION

Definition:

Responsibility for a variety of administrative and staff operations and procedures; developing and recommending program standards and procedures; works closely with the Executive Director, Business Manager and Director of Fiduciary Services to ensure effective management and operation of the program.

Distinguishing Characteristics and Responsibilities:

Performs diversified duties including monitoring business operations; establishing and administering policies and procedures; personnel management; developing and managing special projects.

Assumes Executive Director duties due to absence of unavailability of the Executive Director.

Assists in maintaining cooperative working relationships with the Probate Courts as well as with other agencies and officials in both the public and private sector.

Conducts meetings, prepares correspondence and reports and speaks publicly to gather or give information, resolve complaints, eliminate program barriers and engender support for program objectives.

Assists the Executive Director in devising new methods or procedures for delivery of services, to include assignment of workload, solving work problems and methods of operations. Works with the Executive Director to manage personnel issues.

In conjunction with the Business Manager and Director of Fiduciary Services, reviews, analyzes and develops program policies and operating procedures on an ongoing basis for review by Executive Director and other appropriate staff.

Confers regularly with Executive Director to ensure effective management of the program. Performs all other appropriate tasks as assigned by the Executive Director.

ASSOCIATE DIRECTOR JOB DESCRIPTION

Minimum Qualifications:

Possession of a Juris Doctor or Master's Degree in Law, Human Services, Social Work or a related field. Certification as a Registered and/or Master Guardian by the Center for Guardianship Certification.

Five years' experience in supervisory or professional work including experience in legal services, human services, personnel management, procurement of services and/or funds, or any equivalent combination of education and experience.

Considerable knowledge of the principles and practice of guardianship. Knowledge of the principles and practices in the OPG Employee Manual. Ability to coordinate, supervise and evaluate the work of others. Ability to gather, assemble, correlate and analyze facts and devise solutions to administrative and programmatic problems. Ability to develop and evaluate administrative and office policies and procedures. Ability to express ideas clearly and concisely orally and in writing. Ability to establish and maintain effective working relationships.

**Office of Public Guardian
Business Manager
Job Description**

Definition:

Works under the direction of the Executive Director and Associate Director to manage the accounting and human resources functions of the organization and oversees general office management functions to ensure the smooth running of the organization.

Distinguishing Characteristics:

- Displays a high degree of integrity, honesty and discretion regarding organization, employee and client financial and personal information.
- Is dependable, maintaining good attendance and can be relied upon to complete tasks.
- Efficiently organizes time and workload in order to meet deadlines.
- Demonstrates strong accounting and analytical skills and has an in-depth understanding of financial data.
- Possesses good written and verbal communication skills.
- Has the ability to use investigative skills and follow through to resolve issues.
- Is a self-motivated individual who can discern when to solve problems independently or when they should be reviewed by upper management.
- Can work as a team member on groups and committee for the benefit of the organization.
- Demonstrates good customer service and conflict resolution skills.
- Able to assess systems within the organization and offer suggestions for improvement.
- Has an optimistic attitude toward the organization. Is flexible and can be supportive and positive around change.

Duties/Responsibilities:

- Responsible for all daily accounting functions of the organization.
- Responsible for all payroll and human resource functions of the organization.
- Prepares and reviews financial statements with management team and board of directors.
- Performs all plan administration duties for the organization's retirement plan.
- Prepares all necessary information for annual audit and works closely with auditor to ensure timely and accurate preparation of audit report.
- Works with Associate Director to prepare annual budget to present to rest of management team.
- Prepare and maintain financial projections throughout the year.
- Works with management team to make hiring decisions as needed.
- Supervises receptionist (and other admin staff as needed).
- Maintains and makes changes to business insurance policies as needed.
- Works with Management Staff to review and maintain financial controls within the organization.
- Prepares and/or oversees preparation of income tax returns as required for individual and trust clients.

OFFICE OF PUBLIC GUARDIAN GUARDIAN DUTIES AND RESPONSIBILITIES

SUMMARY

Guardians are employees of the Office of Public Guardian (OPG), a non-profit corporation organized pursuant to New Hampshire law for the purpose of providing guardianship, protection and advocacy services to legally incapacitated and other vulnerable citizens. While the OPG itself is the legally designated guardian or agent of the individual ward or client, it is the guardian's responsibility to carry out the duties and obligations of this appointment. Each guardian will be designated as the primary guardian for a specific caseload, the size of which may vary depending upon the areas of expertise of the individual guardian, the demands of the caseload and the overall requirements of the office.

A public guardian has essentially the same powers and duties as a private guardian or other fiduciary under New Hampshire law. A public guardian represents the interests of the ward or client upon the Office of Public Guardian's appointment as guardian of the person and/or estate, trustee, power of attorney, representative or protective payee, or guardian ad litem. The OPG may also be appointed for very specific and limited purposes appropriate to the situation of the particular ward.

The character and personal integrity of the guardian of utmost importance. The position of influence and power which the guardian as a substitute decision-maker naturally has over most wards cannot be fully balanced or checked by rules and regulations, nor are supervisory or legal controls always sufficient to properly limit such power. Therefore, each guardian is relied upon to engender a ward's trust while exercising appropriate restraint from unnecessary intervention into a ward's affairs. Guardians are encouraged to study and seek supervisory review as necessary and appropriate on ethical issues and problems regarding guardianships. Guardians are expected to be familiar with and abide by the Office of Public Guardian Code of Ethics.

OBJECTIVE

The ultimate objective of each guardian is to ensure that his or her wards receive appropriate care, protection and services in the least restrictive manner and that his or her civil rights are preserved to the greatest extent possible. This includes helping each ward regain autonomy and personal responsibility whenever it is appropriate to do so.

**OFFICE OF PUBLIC GUARDIAN
GUARDIAN DUTIES AND RESPONSIBILITIES**

GENERAL DUTIES

Specific duties are tailored to the individual needs of wards and may include the following:

- ensuring the adequate care, comfort and maintenance of persons under guardianship including housing, food, clothing and other necessities;
- arranging for their adequate training, education and/or rehabilitation;
- providing informed consent for necessary or desirable medical care, counseling and treatment;
- maintenance of thorough records;
- participation in an on-call system;
- though guardians do not provide direct services, frequent travel is required for meetings and visits with the ward as well as many contacts with service providers and other professionals;

COURT REPORTING AND RELATED DUTIES

Guardians must appear in probate and other courts as circumstances require on behalf of the ward or the office. Specific duties may include the following:

Preparing and filing an annual report to the Probate Court summarizing the status of each ward, the care being provided, the ward's medical condition, the treatment received by the ward, proposed changes in the ward's living situation and the plan for future services;

Instituting proceedings necessary to compel those responsible to provide support for wards;

Preparing and filing other petitions to the probate court as circumstances warrant.

**Office of Public Guardian
Director of Fiduciary Services
Job Description**

Definition:

Works under the direction of the Associate and Executive Director to provide supervisory support and managerial functions to the Fiduciary Services Department.

Distinguishing Characteristics:

- Displays a high degree of integrity, honesty and discretion regarding client finances and personal information.
- Is dependable, maintaining good attendance and can be relied upon to complete tasks.
- Efficiently organizes time and workload in order to meet deadlines.
- Demonstrates good math skills and has an understanding of financial data.
- Has effective written and verbal communication skills. Has effective listening skills.
- Has the ability to use investigative skills and follow through to resolve issues.
- Is a self-motivated individual who can discern as to when to solve problems independently or when they should be reviewed by upper management.
- Can work as a team member on groups and committee for the benefit of the organization.
- Demonstrates good customer service and conflict resolution skills.
- Has strong leadership and supervisory skills.
- Able to assess systems within the department and offer suggestions for improvement.
- Has an optimistic attitude toward the organization. Is flexible and can be supportive and positive around change.

Duties/Responsibilities:

- Assigns cases to Fiduciary Services Managers and completes certain tasks of case set up.
- Works with Quality Assurance Manager to monitor quality standards within caseloads and identify trends in deficiencies. Works toward solutions for resolution.
- Provides supervision to the Fiduciary Services Department which includes weekly meetings and annual performance appraisals.
- Works with the Management Staff to make hiring selections. Coordinates training for all new hires.
- Coordinates and/or serves on committees as required. Attends meetings as assigned.
- Monitors per diem and representative payee billing.
- Maintains an enhanced knowledge of public benefits and keeps up on changes. Works to resolve difficult benefit issues brought by FS Managers.
- Identifies any issues within the Department that should be reviewed by Staff Attorney and/or Management Staff.
- Works with Management Staff to review and maintain financial controls within the department.
- Provides oversight on check requests, voids, deposits, petitions, and other documents as necessary.
- Coordinates coverage systems within the department; monitors attendance; PTO/EIL.
- Implements new processes or procedures.

**Office of Public Guardian
Estate Guardian
Job Description**

Definition:

Works under the direction of the Director of Fiduciary Services to manage all aspects of client caseloads.

Distinguishing Characteristics:

- Displays a high degree of integrity, honesty and discretion regarding client finances and personal information.
- Efficiently organizes time and workload in order to meet deadlines; is detail oriented.
- Has the ability to work independently but the judgement to ask for assistance if necessary.
- Is flexible and able to adjust routine as circumstances dictate.
- Has excellent math skills and the ability to understand complex financial data.
- Has good written and verbal communication skills.
- Able to work as part of a team.
- Displays good investigative and analytical skills.
- Is computer literate.

Duties/Responsibilities:

- Apply for and maintains benefits according to eligibility requirements for all clients on caseload. Maintain knowledge of all State and Federal benefits systems.
- Maintain good communication with the guardians and/or clients.
- Maintain complete client records by entering notes on activity into computer system and scanning all pertinent documents in a timely fashion.
- Provide notice of all client changes to benefits agencies and OPG as applicable.
- Participate in team coverage and covers for team member as assigned.
- Track all client income and expense data. Maintains current budget saved in client file.
- Pay client bills after ensuring that necessary documentation is provided.
- Marshall client assets and follow probate court/OPG rules when handling.
- Attend and utilizes supervision meetings.
- Attend all meetings and participates in committees as requested.
- Respond to all probate court notices regarding case load and follow through as required.
- List and sell real estate.
- Draft liens and court petitions/motions.
- Research and request deeds.
- Secure and maintains client real estate.
- Participate in investment reviews and set-up of accounts.

Revised 3/11/16

OFFICE OF PUBLIC GUARDIAN, INC.

Financial Statements

June 30, 2017 and 2016

and

Independent Auditor's Report

OFFICE OF PUBLIC GUARDIAN, INC.
FINANCIAL STATEMENTS
June 30, 2017 and 2016

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| Statements of Cash Flows | 5 |
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Office of Public Guardian, Inc.

We have audited the accompanying financial statements of the Office of Public Guardian, Inc. (a non-profit entity) which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities 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 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 the 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 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 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 the Office of Public Guardian, Inc. as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were not engaged to audit the statements of financial position of the agency funds of the Office of Public Guardian, Inc. Those funds, which are more fully described in Note 7 to the financial statements, were approximately \$27,480,477 at June 30, 2017 and \$22,776,157 at June 30, 2016, as represented by management.

Wachan Chubaz & Company PC

Manchester, New Hampshire
November 29, 2017

OFFICE OF PUBLIC GUARDIAN, INC.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2017 and 2016

ASSETS

| | <u>2017</u> | <u>2016</u> |
|--|---------------------|---------------------|
| CURRENT ASSETS: | | |
| Cash | \$ 461,955 | \$ 441,278 |
| Accounts receivable, net of allowance for uncollectible receivables of \$20,000 each year | 150,569 | 124,368 |
| Contracts receivable | 113,591 | 48,005 |
| Prepaid expenses | 23,410 | 22,348 |
| TOTAL CURRENT ASSETS | <u>749,525</u> | <u>635,999</u> |
| PROPERTY AND EQUIPMENT: | | |
| Condominium Unit | 1,094,479 | 1,094,479 |
| Office furniture and equipment | 118,792 | 111,585 |
| Computer equipment | 97,954 | 81,209 |
| | <u>1,311,225</u> | <u>1,287,273</u> |
| Less accumulated depreciation | 437,200 | 383,790 |
| PROPERTY AND EQUIPMENT - NET | <u>874,025</u> | <u>903,483</u> |
| OTHER ASSETS: | | |
| Restricted cash | 10,361 | 8,199 |
| Investments-restricted | 127,736 | 120,479 |
| Software, net of accumulated amortization of \$142,598 in 2017 and \$142,012 in 2016 | 929 | 1,516 |
| TOTAL OTHER ASSETS - NET | <u>139,026</u> | <u>130,194</u> |
| TOTAL ASSETS | <u>\$ 1,762,576</u> | <u>\$ 1,669,676</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 27,862 | \$ 40,536 |
| Accrued liabilities: | | |
| Accrued payroll | 77,841 | 64,316 |
| Accrued vacation | 152,825 | 128,714 |
| Other | 31,877 | 32,157 |
| Current portion of long-term debt | 20,744 | 19,809 |
| TOTAL CURRENT LIABILITIES | <u>311,149</u> | <u>285,532</u> |
| LONG-TERM LIABILITIES: | | |
| Mortgage notes payable, less current portion of \$19,392 in 2017 and \$18,510 in 2016 | 534,029 | 553,420 |
| Notes payable, less current portion of \$1,352 in 2017 and \$1,299 in 2016 | 37,725 | 39,078 |
| TOTAL LONG-TERM LIABILITIES | <u>571,754</u> | <u>592,498</u> |
| NET ASSETS | | |
| Unrestricted | 741,576 | 662,968 |
| Temporarily restricted | 38,097 | 28,678 |
| Permanently restricted | 100,000 | 100,000 |
| TOTAL NET ASSETS | <u>879,673</u> | <u>791,646</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 1,762,576</u> | <u>\$ 1,669,676</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|---|-------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES: | | |
| Fees and grants from governmental agencies | \$ 1,279,315 | \$ 1,262,029 |
| Other fees | 2,044,578 | 1,739,596 |
| Interest and dividend income | 171 | 192 |
| Loss on disposal of assets | - | (7,101) |
| Other income | - | 110 |
| TOTAL UNRESTRICTED REVENUES | <u>3,324,064</u> | <u>2,994,826</u> |
| NET ASSETS RELEASED FROM RESTRICTIONS: | <u>-</u> | <u>-</u> |
| TOTAL UNRESTRICTED REVENUES, GAINS AND OTHER SUPPORT | <u>3,324,064</u> | <u>2,994,826</u> |
| EXPENSES: | | |
| Salaries, wages and temporary labor | 2,239,000 | 1,990,574 |
| Employee benefits | 358,200 | 349,804 |
| Payroll taxes | 172,194 | 152,080 |
| Travel | 70,626 | 58,420 |
| Depreciation | 53,409 | 54,668 |
| Interest expense | 28,731 | 36,042 |
| Office expense | 52,643 | 43,910 |
| Condominium fees | 40,845 | 40,082 |
| Telephone | 41,916 | 38,533 |
| Settlements | - | 26,457 |
| Other | 23,677 | 17,602 |
| Computer support and maintenance | 30,934 | 31,463 |
| Professional fees | 17,097 | 24,596 |
| Postage | 23,873 | 23,620 |
| Repairs and maintenance | 11,262 | 11,888 |
| Bad debt | 32,462 | 22,204 |
| Web site design | 7,800 | - |
| Expendable software | 4,850 | - |
| Staff development | 10,922 | 9,270 |
| General insurance | 13,385 | 11,827 |
| Journals and publications | 4,429 | 6,827 |
| Utilities | 5,619 | 4,555 |
| Printing | 1,640 | 1,152 |
| Amortization | 876 | 2,685 |
| TOTAL EXPENSES | <u>3,246,390</u> | <u>2,958,259</u> |
| INCREASE IN UNRESTRICTED NET ASSETS | <u>77,674</u> | <u>36,567</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Realized and unrealized gains (losses) on investments | 8,206 | (1,965) |
| Interest and dividend income | 2,147 | 2,063 |
| INCREASE IN TEMPORARILY RESTRICTED NET ASSETS | <u>10,353</u> | <u>98</u> |
| INCREASE IN NET ASSETS | 88,027 | 36,665 |
| NET ASSETS, July 1 | <u>791,646</u> | <u>754,981</u> |
| NET ASSETS, June 30 | <u>\$ 879,673</u> | <u>\$ 791,646</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|-------------------|-------------------|
| Cash Flows From Operating Activities: | | |
| Cash received from clients and third party payers | \$ 1,985,915 | \$ 1,735,634 |
| Cash received from governmental agencies | 1,213,729 | 1,250,331 |
| Interest income from operations | 171 | 192 |
| Cash paid to employees | (2,201,364) | (1,988,897) |
| Cash paid to suppliers | (934,658) | (855,049) |
| Net Cash Provided by Operating Activities | <u>63,793</u> | <u>142,211</u> |
| Cash Flows From Investing Activities: | | |
| Purchase of property, plant and equipment | (23,661) | (27,504) |
| Cash paid for investments | (27,000) | (41,084) |
| Realized gains on investments | 11,561 | 9,023 |
| Cash received from dividends | 2,136 | 1,909 |
| Proceeds from sale of investments | 15,819 | 30,044 |
| Net Cash Used for Investing Activities | <u>(21,145)</u> | <u>(27,612)</u> |
| Cash Flows From Financing Activities: | | |
| Proceeds of new mortgage | - | 584,000 |
| Proceeds of note payable | - | 41,000 |
| Payments on mortgages and notes | (19,809) | (641,289) |
| Net Cash Used for Financing Activities | <u>(19,809)</u> | <u>(16,289)</u> |
| Net Increase in Cash | 22,839 | 98,310 |
| Cash, Beginning of Year | 449,477 | 351,167 |
| Cash, End of Year | <u>\$ 472,316</u> | <u>\$ 449,477</u> |
| Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities: | | |
| Increase in net assets | \$ 88,027 | \$ 36,665 |
| Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 53,409 | 54,668 |
| Amortization | 876 | 2,685 |
| Realized gains on sales of investments | (11,561) | (9,023) |
| Unrealized gains on investments | 3,355 | 10,988 |
| Investment related income | (2,147) | (2,063) |
| Loss on disposal of assets | | 7,101 |
| Bad debts | 32,462 | 22,204 |
| Changes in assets and liabilities: | | |
| Accounts receivable | (58,663) | (3,962) |
| Contracts receivable | (65,586) | (11,803) |
| Prepaid expenses | (1,062) | (4,635) |
| Accounts payable | (12,674) | 29,626 |
| Accrued liabilities | 37,357 | 9,760 |
| Net Cash Provided by Operating Activities | <u>\$ 63,793</u> | <u>\$ 142,211</u> |
| Supplemental Data: | | |
| Interest paid | <u>\$ 28,731</u> | <u>\$ 36,933</u> |
| Book value of assets disposed | <u>\$ -</u> | <u>\$ 7,101</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2017 and 2016

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Entity and Purpose

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

The accounting policies of the Office of Public Guardian, Inc. conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations, except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Contributions

Contributions received by the Entity are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Basis of Accounting

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

Revenues from program services are recorded when earned. Other miscellaneous revenues are recorded upon receipt.

Pervasiveness 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates include depreciation expense and the allowance for doubtful accounts.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other time and donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

Property, Equipment, and Intangibles

Property and equipment are stated at cost. The Entity's policy is to capitalize expenditures for major improvements and to charge operations currently for expenditures which do not extend the lives of related assets. The provision for depreciation is determined by the straight-line method at rates intended to depreciate or amortize the cost of related assets over their estimated useful lives as follows:

| | <u>Years</u> |
|-----------|--------------|
| Equipment | 5 - 10 |
| Furniture | 5 - 10 |
| Buildings | 40 |

Bad Debts

The Entity uses the reserve method for accounting for bad debts. For the year ended June 30, 2017 and 2016, the Entity reserved \$20,000 for each year as an allowance for uncollectible receivables. Management estimated these allowances by evaluating the probability of collection on a per account basis.

Accrued Vacation

Full time employees accrue Paid Time Off (PTO) during their first year of employment at a rate of 9.38 hours per completed month of service. After the first year of service employees are credited with 150 to 262.5 hours of PTO for that year on January 1st, based on each employee's years of service. Employees may carry over 37.5 to 150 hours of unused PTO into each calendar year based on their years of service. Any accrued, but unused PTO is payable to the employee upon separation from employment and has been recorded as a liability at year end.

Income Taxes

The Entity has received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code for its exempt function income. In addition, the Entity is not subject to state income taxes.

The Financial Accounting Standards Board issued an interpretation on Income Taxes which fundamentally changed the way that the Entity is required to treat its uncertain tax positions for financial accounting purposes. It prescribes rules regarding how the Entity should recognize, measure and disclose in its financial statements tax positions that were taken or will be taken on the Entity's tax return that are reflected in measuring current or deferred income tax assets and liabilities. Differences between tax positions taken in a tax return and amounts recognized in the financial statements will generally result in an increase in a liability for income taxes payable, or a reduction in a deferred tax asset, or an increase in a deferred tax liability. The Entity does not have any unrecognized tax benefits and determined the impact of this interpretation was not material to the financial statements. During the years ended June 30, 2017 and 2016, no new additional unrecognized tax benefits were identified. Tax years ended June 30, 2015, 2016 and 2017 are open for possible examination by the Internal Revenue Service.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

Cash and Cash Equivalents

For the purposes of reporting cash flows, the Entity considers all highly liquid investments with an initial maturity of 90 days or less as cash equivalents. The Company's cash balances exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). Cash per the bank statements at June 30, 2017 include cash of approximately \$32,539 which is not covered by deposit insurance. The Organization does not expect to experience any losses from these accounts.

Investments

The Board of Directors of the Entity has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Because of this interpretation, the Entity classifies the original value of the gift as permanently restricted net assets. The remaining portion of the donor-restricted endowment fund is classified as temporarily restricted net assets until approved for expenditure when it is reclassified to unrestricted net assets. The Entity appropriates amounts for expenditure in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) duration and preservation of the endowment funds; (2) the purposes of the Entity and the endowment fund; (3) general economic conditions; (4) effect of inflation and deflation; (5) the expected total return from income and the appreciation of investments; (6) other resources of the Entity; and (7) the investment policy of the Entity.

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

To satisfy its long-term rate of return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. The Entity targets a diversified asset allocation which includes equity and debt securities. This is intended to result in a consistent inflation-protection rate of return that has sufficient liquidity to make an annual distribution of approximately \$5,000, while growing the fund, if possible.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Entity to retain as a fund of perpetual duration.

The following tabulation summarizes the relationship between carrying values and market values of investment assets for the years ending June 30, 2017 and 2016:

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

| | Temporarily <u>Restricted</u> | Permanently <u>Restricted</u> | <u>Total</u> |
|---|----------------------------------|----------------------------------|-------------------|
| Endowment net assets, as of July 1, 2016 | \$ 28,678 | \$ 100,000 | \$ 128,678 |
| Investment return: | | | |
| Investment income, net of fees | 1,212 | | 1,212 |
| Net appreciation | 8,207 | | 8,207 |
| Appropriation of endowment assets for expenditure | - | | - |
| Endowment net assets, as of June 30, 2017 | <u>\$ 38,097</u> | <u>\$ 100,000</u> | <u>\$ 138,097</u> |
| | | | |
| | Temporarily <u>Restricted</u> | Permanently <u>Restricted</u> | <u>Total</u> |
| Endowment net assets, as of July 1, 2015 | \$ 29,476 | \$ 100,000 | \$ 129,476 |
| Investment return: | | | |
| Investment income | 1,242 | | 1,242 |
| Net appreciation (depreciation) | (2,040) | | (2,040) |
| Appropriation of endowment assets for expenditure | - | | - |
| Endowment net assets, as of June 30, 2016 | <u>\$ 28,678</u> | <u>\$ 100,000</u> | <u>\$ 128,678</u> |

Fair Value Measurements

The Entity has adopted the FASB Accounting Standards Codification standard, *Fair Value Measurements*, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the *Fair Value Measurements* are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access.

Level 2 - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

Following is a description of the valuation methodologies used for assets measured at fair value.

Bond and Equity Mutual Funds: Valued at the net asset value ("NAV") of shares held by the Entity at year end.

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

The Entity's investments, comprised of mutual funds, were reported at fair value by Level 1 inputs in the amounts of \$127,736 and \$120,479 for the years ended June 30, 2017 and 2016, respectively.

Investment Valuation and Income Recognition

The Entity's investments as of June 30, 2017 and 2016 are stated at fair value. Shares of the separate investment accounts are valued at quoted market prices, which represent the net value of shares held by the Entity at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

At June 30, 2017 and 2016, investments have a market value of \$127,736 and \$120,479, cost basis of \$125,617 and \$115,005, realized gains of \$11,561 and \$8,434, unrealized losses of \$(3,355) and \$(10,474), investment returns of \$2,147 and \$2,063, and endowment expenditures of \$934 and \$816 for investment advisory services.

NOTE 2--ECONOMIC DEPENDENCE

The Entity's primary source of support are fees and grants received from the State of New Hampshire and were \$1,278,395 and \$1,166,279 for the years ended June 30, 2017 and 2016, respectively. The grant agreements have been renewed for the next fiscal year. Revenue is recognized as earned under the terms of the contract and is received on a cost reimbursement basis. Other support originates as charges for private services, fees from regional non-profit agencies, interest, and other income. The Contract has been renewed for the fiscal year ended September 30, 2018.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

NOTE 3--DONOR-DESIGNATED ENDOWMENTS

As of June 30, 2017, and 2016, the Entity held \$100,000 in permanently restricted funds for each year.

NOTE 4--LONG-TERM DEBT

At June 30, 2017 and 2016, mortgage notes payable consists of the following:

| | <u>2017</u> | <u>2016</u> |
|---|-------------------|-------------------|
| \$584,000 mortgage note payable with bank, secured by property, payable in monthly installments of interest and principal reduction of \$3,774, through October 2035, with interest at 4.75% per annum through November, 2025. Subsequent interest will be 2.25% plus the Ten Year Federal Home Loan Bank Index Rate. | \$ 553,421 | \$ 572,137 |
| \$41,000 note payable with bank, secured by all assets, payable in monthly installments of interest and principal of \$1,589 through October, 2035, with interest at 4.75% per annum through November, 2025. Subsequent interest will be 2.25% plus the Ten Year Home Loan Bank Index Rate. | <u>39,077</u> | <u>40,170</u> |
| | 592,498 | 612,307 |
| Less current portion | <u>20,744</u> | <u>19,809</u> |
| | <u>\$ 571,754</u> | <u>\$ 592,498</u> |

Debt service requirements are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2018 | \$ 20,744 |
| 2019 | 21,752 |
| 2020 | 22,810 |
| 2021 | 24,517 |
| 2022 | 25,084 |

NOTE 5--RETIREMENT PLAN

The Entity has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code for all full-time employees. An employee becomes eligible to participate at the commencement of employment and is vested when an initial contribution is made. Employer contributions are made on each participant's behalf at 5% of gross wages each year. For the years ended June 30, 2017 and 2016, the Entity contributed \$61,585 and \$47,537, respectively, to the plan.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2017 and 2016

NOTE 6--FUNCTIONAL EXPENSES

The Organization generally reports on the natural classification of expenses. Functional expense allocations are based on the estimated allocation to direct programming costs to specific programs and supporting services (Management and General Expenses). The summary of functional expenses is reported as follows based on direct and allocated costs for the years ended June 30, 2017 and 2016.

| <u>Functional Expenses</u> | <u>2017</u> | <u>2016</u> |
|---------------------------------|---------------------|---------------------|
| Program expenses | \$ 1,986,625 | \$ 2,132,896 |
| Management and General Expenses | 1,259,765 | 825,363 |
| | <u>\$ 3,246,390</u> | <u>\$ 2,958,259</u> |

NOTE 7--AGENCY FUNDS

The Entity maintains guardian accounts on behalf of the wards of the State of New Hampshire. These funds amounted to approximately \$27,480,477 and \$22,776,157 as of June 30, 2017 and 2016, respectively. The assets and related obligations have not been reflected on the Statements of Financial Position at June 30, 2017 and 2016.

NOTE 8--SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 29, 2017, which is the date the financial statements were available to be issued.

OFFICE OF PUBLIC GUARDIAN, INC.

Financial Statements

June 30, 2016 and 2015

and

Independent Auditor's Report

OFFICE OF PUBLIC GUARDIAN, INC.
FINANCIAL STATEMENTS
June 30, 2016 and 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Office of Public Guardian, Inc.

We have audited the accompanying financial statements of the Office of Public Guardian, Inc. (a non-profit entity) which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities 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 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 the 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 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 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 the Office of Public Guardian, Inc. as of June 30, 2016 and 2015, and the

changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were not engaged to audit the statement of financial position of the agency funds of the Office of Public Guardian, Inc. Those funds, which are more fully described in Note 8 to the financial statements, were approximately \$22,776,157 at June 30, 2016 and \$20,060,429 at June 30, 2015, as represented by management.

Vachon Aubrey & Company PC

Manchester, New Hampshire
November 15, 2016

OFFICE OF PUBLIC GUARDIAN, INC.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2016 and 2015

ASSETS

| | <u>2016</u> | <u>2015</u> |
|--|---------------------|---------------------|
| CURRENT ASSETS: | | |
| Cash | \$ 441,278 | \$ 341,965 |
| Accounts receivable, net of allowance for uncollectible receivables of \$20,000 each year | 124,368 | 142,610 |
| Contracts receivable | 48,005 | 36,202 |
| Prepaid expenses | 22,348 | 17,713 |
| TOTAL CURRENT ASSETS | <u>635,999</u> | <u>538,490</u> |
| PROPERTY AND EQUIPMENT: | | |
| Condominium Unit | 1,094,479 | 1,094,479 |
| Office furniture and equipment | 111,585 | 111,585 |
| Computer equipment | 81,209 | 83,258 |
| | <u>1,287,273</u> | <u>1,289,322</u> |
| Less accumulated depreciation | 383,790 | 349,815 |
| PROPERTY AND EQUIPMENT - NET | <u>903,483</u> | <u>939,507</u> |
| OTHER ASSETS: | | |
| Restricted cash | 8,199 | 9,202 |
| Investments-restricted | 120,479 | 120,274 |
| Software, net of accumulated amortization of \$142,012 in 2016 and \$139,327 in 2015 | 1,516 | 2,440 |
| TOTAL OTHER ASSETS - NET | <u>130,194</u> | <u>131,916</u> |
| TOTAL ASSETS | <u>\$ 1,669,676</u> | <u>\$ 1,609,913</u> |

LIABILITIES AND NET ASSETS

| | | |
|--|---------------------|---------------------|
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 40,536 | \$ 10,910 |
| Accrued liabilities: | | |
| Accrued payroll | 64,316 | 49,893 |
| Accrued vacation | 128,714 | 141,460 |
| Other | 32,157 | 24,073 |
| Current portion of long-term debt | 19,809 | 628,596 |
| TOTAL CURRENT LIABILITIES | <u>285,532</u> | <u>854,932</u> |
| LONG-TERM LIABILITIES: | | |
| Mortgage notes payable, less current portion of \$18,510 in 2016 and \$628,596 in 2015 | 553,420 | - |
| Notes payable, less current portion of \$1,299 in 2016 | 39,078 | - |
| TOTAL LONG-TERM LIABILITIES | <u>592,498</u> | <u>-</u> |
| NET ASSETS | | |
| Unrestricted | 662,968 | 625,505 |
| Temporarily restricted | 28,678 | 29,476 |
| Permanently restricted | 100,000 | 100,000 |
| TOTAL NET ASSETS | <u>791,646</u> | <u>754,981</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 1,669,676</u> | <u>\$ 1,609,913</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2016 and 2015

| | <u>2016</u> | <u>2015</u> |
|---|-------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES: | | |
| Fees and grants from governmental agencies | \$ 1,262,029 | \$ 1,258,521 |
| Other fees | 1,739,596 | 1,569,147 |
| Interest and dividend income | 192 | 172 |
| Loss on disposal of assets | (7,101) | |
| Other income | 110 | 139 |
| TOTAL UNRESTRICTED REVENUES | <u>2,994,826</u> | <u>2,827,979</u> |
| NET ASSETS RELEASED FROM RESTRICTIONS: | <u>-</u> | <u>-</u> |
| TOTAL UNRESTRICTED REVENUES, GAINS AND OTHER SUPPORT | <u>2,994,826</u> | <u>2,827,979</u> |
| EXPENSES: | | |
| Salaries, wages and temporary labor | 1,990,574 | 1,888,492 |
| Employee benefits | 349,804 | 355,311 |
| Payroll taxes | 152,080 | 141,186 |
| Travel | 58,420 | 65,568 |
| Depreciation | 54,668 | 52,968 |
| Interest expense | 36,042 | 36,933 |
| Office expense | 43,910 | 38,289 |
| Condominium fees | 40,082 | 38,640 |
| Telephone | 38,533 | 37,019 |
| Settlements | 26,457 | - |
| Other | 17,602 | 14,460 |
| Computer support and maintenance | 31,463 | 26,014 |
| Professional fees | 24,596 | 37,001 |
| Postage | 23,620 | 22,370 |
| Repairs and maintenance | 11,888 | 10,689 |
| Bad debt | 22,204 | - |
| Staff development | 9,270 | 14,887 |
| General insurance | 11,827 | 9,852 |
| Journals and publications | 6,827 | 4,224 |
| Utilities | 4,555 | 3,136 |
| Printing | 1,152 | 1,818 |
| Amortization | 2,685 | 3,933 |
| TOTAL EXPENSES | <u>2,958,259</u> | <u>2,802,790</u> |
| INCREASE IN UNRESTRICTED NET ASSETS | <u>36,567</u> | <u>25,189</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Realized and unrealized gains (loss) on investments | (1,965) | 1,970 |
| Interest and dividend income | 2,063 | 1,909 |
| | <u>-</u> | <u>-</u> |
| INCREASE IN TEMPORARILY RESTRICTED NET ASSETS | <u>98</u> | <u>3,879</u> |
| INCREASE IN NET ASSETS | 36,665 | 29,068 |
| NET ASSETS, July 1 | <u>754,981</u> | <u>725,913</u> |
| NET ASSETS, June 30 | <u>\$ 791,646</u> | <u>\$ 754,981</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| Cash Flows From Operating Activities: | | |
| Cash received from clients and third party payers | \$ 1,735,634 | \$ 1,508,879 |
| Cash received from governmental agencies | 1,250,331 | 1,247,891 |
| Interest income from operations | 192 | 167 |
| Cash paid to employees | (1,988,897) | (1,856,966) |
| Cash paid to suppliers | <u>(855,049)</u> | <u>(871,668)</u> |
| Net Cash Provided by Operating Activities | <u>142,211</u> | <u>28,303</u> |
| Cash Flows From Investing Activities: | | |
| Purchase of property, plant and equipment | (27,504) | (2,445) |
| Cash paid for investments | (41,084) | (50,985) |
| Realized gains on investments | 9,023 | 9,925 |
| Cash received from dividends | 1,909 | 1,909 |
| Proceeds from sale of investments | <u>30,044</u> | <u>44,056</u> |
| Net Cash Provided (Used) by Investing Activities | <u>(27,612)</u> | <u>2,460</u> |
| Cash Flows From Financing Activities: | | |
| Proceeds of new mortgage | 584,000 | - |
| Proceeds of note payable | 41,000 | - |
| Payments on mortgages and notes | <u>(641,289)</u> | <u>(22,179)</u> |
| Net Cash Used for Financing Activities | <u>(16,289)</u> | <u>(22,179)</u> |
| Net Increase in Cash | 98,310 | 8,584 |
| Cash, Beginning of Year | <u>351,167</u> | <u>342,583</u> |
| Cash, End of Year | <u>\$ 449,477</u> | <u>\$ 351,167</u> |
| Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities: | | |
| Increase in net assets | \$ 36,665 | \$ 36,933 |
| Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 54,668 | 52,968 |
| Amortization | 2,685 | 3,933 |
| Realized gains on sales of investments | (8,434) | (9,925) |
| Unrealized gains on investments | 10,399 | 7,955 |
| Investment related income | (2,063) | (1,909) |
| Book value of assets disposed | 7,101 | - |
| Bad debts | 22,204 | - |
| Changes in assets and liabilities: | | |
| Accounts receivable | (3,962) | (60,268) |
| Contracts receivable | (11,803) | (10,769) |
| Prepaid expenses | (4,635) | 1,693 |
| Accounts payable | 29,626 | (15,153) |
| Accrued liabilities | 9,760 | 30,710 |
| Net Cash Provided by Operating Activities | <u>\$ 142,211</u> | <u>\$ 36,168</u> |
| Supplemental Data: | | |
| Interest paid | <u>\$ 36,042</u> | <u>\$ 36,933</u> |
| Book value of assets disposed | <u>\$ 7,101</u> | <u>\$ -</u> |

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2016 and 2015

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Entity and Purpose

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

The accounting policies of the Office of Public Guardian, Inc. conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations, except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Contributions

Contributions received by the Entity are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Basis of Accounting

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

Revenues from program services are recorded when earned. Other miscellaneous revenues are recorded upon receipt.

Pervasiveness 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates include depreciation expense and the allowance for doubtful accounts.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other time and donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

Property, Equipment, and Intangibles

Property and equipment are stated at cost. The Entity's policy is to capitalize expenditures for major improvements and to charge operations currently for expenditures which do not extend the lives of related assets. The provision for depreciation is determined by the straight-line method at rates intended to depreciate or amortize the cost of related assets over their estimated useful lives as follows:

| | <u>Years</u> |
|-------------|--------------|
| Intangibles | 3 |
| Equipment | 5 - 10 |

Bad Debts

The Entity uses the reserve method for accounting for bad debts. For the year ended June 30, 2016 and 2015, the Entity reserved \$20,000 for each year as an allowance for uncollectible receivables. Management estimated these allowances by evaluating the probability of collection on a per account basis.

Accrued Vacation

Full time employees accrue Paid Time Off (PTO) during their first year of employment at a rate of 9.38 hours per completed month of service. After the first year of service employees are credited with 150 to 262.5 hours of PTO for that year on January 1st, based on each employee's years of service. Employees may carry over 37.5 to 150 hours of unused PTO into each calendar year based on their years of service. Any accrued, but unused PTO is payable to the employee upon separation from employment and has been recorded as a liability at year end.

Income Taxes

The Entity has received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code for its exempt function income. In addition, the Entity is not subject to state income taxes.

The Financial Accounting Standards Board issued an interpretation on Income Taxes which fundamentally changes the way that the Entity will be required to treat its uncertain tax positions for financial accounting purposes. It prescribes rules regarding how the Entity should recognize, measure and disclose in its financial statements tax positions that were taken or will be taken on the Entity's tax return that are reflected in measuring current or deferred income tax assets and liabilities. Differences between tax positions taken in a tax return and amounts recognized in the financial statements will generally result in an increase in a liability for income taxes payable, or a reduction in a deferred tax asset or an increase in a deferred tax liability. The Entity did not have any unrecognized tax benefits and determined the impact of this new interpretation was not material to the financial statements. During the years ended June 30, 2016 and 2015, no new additional unrecognized tax benefits were identified. Tax years ended June 30, 2013, 2014 and 2015 are open for possible examination by the Internal Revenue Service.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

Cash and Cash Equivalents

For the purposes of reporting cash flows, the Entity considers all highly liquid investments with an initial maturity of 90 days or less as cash equivalents. The Company's cash balances exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). Cash per the bank statements at December 31, 2015 include cash of approximately \$97,000, which is not covered by deposit insurance. The Organization does not expect to experience any losses from these accounts.

Investments

The Board of Directors of the Entity has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Entity classifies the original value of the gift as permanently restricted net assets. The remaining portion of the donor-restricted endowment fund is classified as temporarily restricted net assets until approved for expenditure when it is reclassified to unrestricted net assets. The Entity appropriates amounts for expenditure in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) duration and preservation of the endowment funds; (2) the purposes of the Entity and the endowment fund; (3) general economic conditions; (4) effect of inflation and deflation; (5) the expected total return from income and the appreciation of investments; (6) other resources of the Entity; and (7) the investment policy of the Entity.

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

To satisfy its long-term rate of return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. The Entity targets a diversified asset allocation which includes equity and debt securities. This is intended to result in a consistent inflation-protection rate of return that has sufficient liquidity to make an annual distribution of approximately \$5,000, while growing the fund if possible.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Entity to retain as a fund of perpetual duration.

The following tabulation summarizes the relationship between carrying values and market values of investment assets for the years ending June 30, 2016 and 2015:

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

| <u>For the Year Ended June 30, 2016</u> | Temporarily <u>Restricted</u> | Permanently <u>Restricted</u> | <u>Total</u> |
|---|----------------------------------|----------------------------------|-------------------|
| Endowment net assets, as of July 1, 2015 | \$ 29,476 | \$ 100,000 | \$ 129,476 |
| Investment return: | | | |
| Investment income, net of fees | 1,242 | | 1,242 |
| Net appreciation | (2,040) | | (2,040) |
| Appropriation of endowment assets for expenditure | - | | - |
| Endowment net assets, as of June 30, 2016 | <u>\$ 28,678</u> | <u>\$ 100,000</u> | <u>\$ 128,678</u> |

| <u>For the Year Ended June 30, 2015</u> | Temporarily <u>Restricted</u> | Permanently <u>Restricted</u> | <u>Total</u> |
|---|----------------------------------|----------------------------------|-------------------|
| Endowment net assets, as of July 1, 2014 | \$ 26,499 | \$ 100,000 | \$ 126,499 |
| Investment return: | | | |
| Investment income | 1,007 | | 1,007 |
| Net appreciation | 1,970 | | 1,970 |
| Appropriation of endowment assets for expenditure | - | | - |
| Endowment net assets, as of June 30, 2015 | <u>\$ 29,476</u> | <u>\$ 100,000</u> | <u>\$ 129,476</u> |

Fair Value Measurements

The Entity has adopted the FASB Accounting Standards Codification standard, *Fair Value Measurements*, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the *Fair Value Measurements* are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

Following is a description of the valuation methodologies used for assets measured at fair value.

Bond and Equity Mutual Funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

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

The Entity's investments, comprised of mutual funds, were reported at fair value by Level 1 inputs in the amounts of \$120,479 and \$120,274 for the years ended June 30, 2016 and 2015, respectively.

Investment Valuation and Income Recognition

The Entity's investments as of June 30, 2016 and 2015 are stated at fair value. Shares of the separate investment accounts are valued at quoted market prices, which represent the net value of shares held by the Entity at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

At June 30, 2016 and 2015, investments have a market value of \$128,678 and \$129,476, cost basis of \$123,204 and \$112,528, realized gains of \$8,434 and \$9,925, unrealized gains or (loss) of (\$10,474) and \$12,117, investment returns of \$1,242 and \$1007, and endowment expenditures of \$-0- and \$-0-, respectively.

NOTE 2--ECONOMIC DEPENDENCE

The Entity's primary source of support are fees and grants received from the State of New Hampshire and were \$1,166,279 and \$1,119,762 for the years ended June 30, 2016 and 2015, respectively. The grant agreements have been renewed for the next fiscal year. Revenue is recognized as earned under the terms of the contract and is received on a cost reimbursement basis. Other support originates as charges for

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

private services, fees from regional non-profit agencies, interest, and other income. The Contract has been renewed for the year ended June 30, 2017.

NOTE 3--DONOR-DESIGNATED ENDOWMENTS

As of June 30, 2016, and 2015, the Entity held \$100,000 and \$100,000 in permanently restricted funds, respectively.

NOTE 4--LONG-TERM DEBT

At June 30, 2016 and 2015, mortgage notes payable consist of the following:

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| \$786,000 mortgage note payable, bank, secured by property, payable in monthly installments of interest and principal reduction of \$5,096 through October 14, 2015 with interest at 6% per annum. A final balloon payment of \$625,258 is due October 12, 2015. | \$ - | \$ 628,596 |
| \$584,000 mortgage note payable, bank, secured by property, payable in monthly installments of interest and principal reduction of \$3,774 through October 2035 with interest at 4.75% per annum through November, 2025. Subsequent interest will be 2.25% plus the Ten Year Federal Home Loan Bank Index rate | 572,137 | |
| \$41,000 note payable, bank, secured by all assets payable in monthly installments of interest and principal of \$1,589 through October, 2015 with interest at 4.75% per annum through November, 2025. Subsequent interest will be 2.25% plus the Ten Year Home Loan Bank Index Rate. | 40,170 | - |
| | <u>\$ 612,307</u> | <u>\$ 628,596</u> |
| Less current portion | 19,809 | 628,596 |
| | <u>\$ 592,498</u> | <u>\$ -</u> |

Debt service requirements are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2017 | \$ 19,809 |
| 2018 | 20,771 |
| 2019 | 21,780 |
| 2020 | 22,837 |
| 2021 | 23,946 |

The Entity paid off its original mortgage note and obtained a new mortgage and note payable in October, 2016.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2016 and 2015

NOTE 5--RETIREMENT PLAN

The Entity has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code for all full-time employees. An employee becomes eligible to participate at the commencement of employment and is vested when an initial contribution is made. Employer contributions are made on each participant's behalf at 5% of gross wages each year. For the years ended June 30, 2016 and 2015, the Entity contributed \$47,537 and \$71,143 respectively, to the plan.

NOTE 6--FUNCTIONAL EXPENSES

The Organization generally reports on the natural classification of expenses. Functional expense allocations are based on the estimated allocation to direct programming costs to specific programs and supporting services (Management and General Expenses). The summary of functional expenses is reported as follows based on direct and allocated costs for the years ended June 30, 2016 and 2015.

Functional Expenses

| | <u>2016</u> | <u>2015</u> |
|---------------------------------|---------------------|---------------------|
| Program expenses | \$ 2,132,896 | \$ 2,143,260 |
| Management and General Expenses | <u>825,363</u> | <u>659,530</u> |
| | <u>\$ 2,958,259</u> | <u>\$ 2,802,790</u> |

NOTE 7--AGENCY FUNDS

The Entity maintains guardian accounts on behalf of the wards of the State. These funds amounted to approximately \$22,776,157 and \$20,069,429 as of June 30, 2016 and 2015, respectively. The assets and related obligation have not been reflected on the Statements of Financial Position at June 30, 2016 and 2015.

NOTE 8--SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 15, 2016, which is the date the financial statements were available to be issued.

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Office of Public Guardian, Inc.

Balance Sheet

As of September 30, 2017

12/19/17

Accrual Basis

| | Sep 30, 17 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1020 · Savings | 74,450.43 |
| 1025 · 2 Pillsbury St. Bldg. Money Mkt | 75,784.70 |
| 1030 · Santander Bank Checking Account | 205,723.86 |
| 1038 · MCSB Checking | 92,386.66 |
| 1040 · Petty Cash | 100.00 |
| 1045 · - Petty Cash Wards | 300.00 |
| Total Checking/Savings | 448,745.65 |
| Other Current Assets | |
| 1200 · A/R - DMHDS | 83,394.48 |
| 1210 · A/R - Area Agencies | 32,385.62 |
| 1220 · A/R - Private Funds Time Slips | 147,358.67 |
| 1221 · A/R Private Soc.Sec. Per Diem Nursing Home Billings | 23,153.30 |
| Total 1221 · A/R Private Soc.Sec. Per Diem | 23,153.30 |
| 1222 · A/R Client Reimbursements | 17,798.03 |
| 1225 · Allowance for Uncollectibles | -20,000.00 |
| 1235 · A/R Department of Corrections | 11,873.04 |
| 1240 · Miscellaneous Receivable | 1,120.00 |
| 1310 · Prepaid Expenses | 3,831.97 |
| 1315 · Prepaid Insurance | 13,532.71 |
| 1320 · Loan Commitment Fee | 5,316.00 |
| Total Other Current Assets | 319,763.82 |
| Total Current Assets | 768,509.47 |
| Fixed Assets | |
| 1400 · 2 Pillsbury St. Condo | 1,094,479.46 |
| 1410 · Office Furniture and Equipment | 118,791.98 |
| 1420 · Computers | 97,953.67 |
| 1421 · Software | 143,527.23 |
| 1460 · Accumulated Depreciation | -144,710.05 |
| 1465 · Accumulated Depr Building | -305,411.09 |
| 1480 · Accum Amortization - Software | -142,745.02 |
| 1485 · Accum Amort Loan Comm Fee | -1,600.32 |
| Total Fixed Assets | 860,285.86 |
| Other Assets | |
| 1490 · TDWM Investment - Graupner Acct | 140,985.72 |
| Total Other Assets | 140,985.72 |
| TOTAL ASSETS | 1,769,781.05 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 12,014.09 |
| Total Accounts Payable | 12,014.09 |

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Office of Public Guardian, Inc.

Balance Sheet

As of September 30, 2017

12/19/17

Accrual Basis

| | <u>Sep 30, 17</u> |
|--|---------------------|
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | 6,202.60 |
| 2105 · OPG Gift Fund | 3,680.27 |
| 2210 · Accrued Payroll | 39,602.99 |
| 2220 · Accrued Vacation | 151,160.75 |
| 2337 · Withheld Dependent Care | 624.32 |
| 2338 · Withheld Medical Savings Plan | 5,058.84 |
| 2345 · Withheld TSA | 191.74 |
| 2350 · Accrued Fica | 14,720.72 |
| | <hr/> |
| Total Other Current Liabilities | 221,242.23 |
| | <hr/> |
| Total Current Liabilities | 233,256.32 |
| | <hr/> |
| Long Term Liabilities | |
| MCSB Mortgage | 548,652.78 |
| MCSB Term Loan | 38,742.05 |
| | <hr/> |
| Total Long Term Liabilities | 587,394.83 |
| | <hr/> |
| Total Liabilities | 820,651.15 |
| | <hr/> |
| Equity | |
| 3900 · Unrestricted Net Assets | 879,672.63 |
| Net Income | 69,457.27 |
| | <hr/> |
| Total Equity | 949,129.90 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 1,769,781.05 |
| | <hr/> <hr/> |

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Office of Public Guardian, Inc.

Profit & Loss

July through September 2017

12/19/17

Accrual Basis

| | Jul - Sep 17 |
|--|-------------------|
| Ordinary Income/Expense | |
| Income | |
| 4010 · Client Fees | 123,167.01 |
| 4020 · Client Fees SS Private | |
| Nursing Home Billings | 42,687.00 |
| OPG SSPD | 280,373.08 |
| Total 4020 · Client Fees SS Private | 323,060.08 |
| 4600 · Interest Income | 535.30 |
| 4809 · Area Agencies | 27,289.94 |
| 4810 · DMHDS | 254,337.36 |
| 4812 · DOC | 17,704.13 |
| 4815 · BEAS Contract | 23,937.51 |
| 4825 · Rep Payee Fees | 82,963.50 |
| Total Income | 852,994.83 |
| Gross Profit | 852,994.83 |
| Expense | |
| 6010 · Salary & Wages | 544,254.91 |
| 6021 · Health and Dental Insurance | 59,440.08 |
| 6022 · Benefits Workers Comp | 7,780.97 |
| 6023 · Benefits Life Insurance | 970.36 |
| 6024 · Benefits - TSA | 15,821.78 |
| 6025 · Disability Insurance Benefits | 1,732.94 |
| 6030 · Payroll Taxes | 40,977.61 |
| 6260 · Legal Expenses | 2,522.89 |
| 6270 · Other Professional Fees | 1,935.95 |
| 6280 · Computer Technical Support | 4,436.96 |
| 6281 · Software Technical Support | 2,985.51 |
| 6310 · Publications & Memberships | 194.98 |
| 6340 · Staff Development | 6,255.72 |
| 6410 · Mortg Interest Expense | 7,013.46 |
| 6415 · Condo Fees | 10,262.07 |
| 6420 · Electricity Expense | 1,558.05 |
| 6450 · Repairs & Maintenance | 2,067.75 |
| 6510 · Office Supplies | 6,803.93 |
| 6600 · Capital Expenditures | 7,599.95 |
| 6610 · Software Replacement | 90.00 |
| 6701 · Equipment Rental Canon Services | 1,254.40 |
| 6702 · Equipment Lease - phone system | 1,965.00 |
| 6800 · Equipment Maintenance | |
| Marshall Tech - Typewriters Fax | 405.00 |
| Pitney Bowes Mailing Machine | 402.60 |
| Security System Maintenance Fee | 250.17 |
| Total 6800 · Equipment Maintenance | 1,057.77 |
| 6850 · Amortization | 146.67 |
| 6900 · Depreciation | 5,477.43 |
| 6901 · Building Depr | 7,444.14 |
| 7000 · Advertising | 649.00 |
| 7100 · Printing | 156.87 |
| 7200 · Telephone | |
| Comcast | 663.47 |
| CompanyPaid Cell Phones | 1,654.78 |
| Digital Fax Service | 778.90 |
| DSCI | 3,647.89 |
| Employee Cell phone reimburse. | 2,876.70 |
| Internet Service | 390.00 |
| Telephone Answering Service | 1,207.00 |
| Total 7200 · Telephone | 11,218.74 |

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12/19/17

Accrual Basis

Office of Public Guardian, Inc.

Profit & Loss

July through September 2017

| | <u>Jul - Sep 17</u> |
|-------------------------------------|-------------------------|
| 7300 · Postage | 5,689.90 |
| 7421 · Travel | 17,410.33 |
| 7620 · Professional Liability Ins | 817.56 |
| 7630 · Property/Liability Insurance | 1,526.01 |
| 7631 · Directors/Officers Liability | 939.24 |
| 7632 · ERISA Bond for TSA | 358.00 |
| 8001 · Other Expenses | |
| Bank Charges | 1,128.05 |
| 8001 · Other Expenses - Other | 4,301.46 |
| Total 8001 · Other Expenses | <u>5,429.51</u> |
| Total Expense | <u>786,246.44</u> |
| Net Ordinary Income | 66,748.39 |
| Other Income/Expense | |
| Other Income | |
| 4847 · Gain/Loss Sale of Stock | 2,708.88 |
| Total Other Income | <u>2,708.88</u> |
| Net Other Income | <u>2,708.88</u> |
| Net Income | <u><u>69,457.27</u></u> |