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

Lori A. Shibanette
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
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May 31, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to amend existing contracts with the Contractors listed below for the provision of public guardianship services, by exercising contract renewal options by increasing the total price limitation by \$6,868,540 from \$6,299,383 to \$13,167,923 and extending the completion dates from June 30, 2022 to June 30, 2024, effective upon Governor and Council approval. 4% Federal Funds. 96% General Funds.

The original contracts were approved by Governor and Council on June 24, 2020, item #18.

Contractor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount
Office of Public Guardian	166528-B001	Concord, NH	\$4,900,419	\$5,469,576	\$10,369,995
Tri-County Community Action Program	177195-B009	Berlin, NH	\$1,398,964	\$1,398,964	\$2,797,928
		Total:	\$6,299,383	\$6,868,540	\$13,167,923

Funds are available in the following accounts for State Fiscal Years 2022 and 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is to continue providing and to expand guardianship services, statewide, for individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected or exploited thereby leaving them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs. This action also raises the per diem rate for guardianship services to \$8.94,

representing an increase of almost 10% from the current rate of \$8.25 for one (1) of the Contractors in order to more closely align with the Contractor's demonstrated current market rate for these services.

Approximately 1,117 individuals will be served during State Fiscal Years 2023 and 2024.

Guardianship services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals who are in state institutions as well as in community mental health and developmental service programs, statewide. Services provided ensure that the guardianships are maintained and limited in accordance with the standards embodied in NH RSA 464-A from July 1, 2020 to June 30, 2024.

Contracted services include mentoring and training services for family members who are willing to serve as guardian but who require a period of support. Providing this support will obviate the need for a public guardian in these cases, which results in a fiscal savings due to not needing to engage permanent public guardianship services.

The Department will continue monitoring contracted services by reviewing quarterly and annual reports provided by the Contractors.

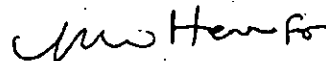
As referenced in Form P-37, General Provisions, Paragraph 17, and Exhibit A, Revisions to Standard Contract Provisions, Paragraph 1.2., of the original agreements, the parties have the option to extend the agreements for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the two (2) years available.

Should the Governor and Executive Council not authorize this request, the Department would be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities and incapacitated adults who are abused, neglected or exploited, would be left at risk of substantial harm because of their inability to provide their own food, shelter, health care, safety, or to manage their personal affairs.

Source of Federal Funds: Assistance Listing Number #93.667, FAIN #TBD.

The Department will request General Funds in the event that Federal Funds are no longer available and services are still needed.

Respectfully submitted,



Lori A. Shibinette
Commissioner

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

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2021	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50	\$0	\$3,019,644.50
2022	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50	\$0	\$3,019,644.50
2023	102-500731	Contracts for Prog Svc	92204114	\$0	\$3,048,257.00	\$3,048,257.00
2024	102-500731	Contracts for Prog Svc	92204114	\$0	\$3,048,257.00	\$3,048,257.00
			Subtotal	\$6,039,289.00	\$6,096,514.00	\$12,135,803.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: ELDERLY & ADULT SVCS DIV, GRANTS FOR SOCIAL SVC PROG. SOCIAL SERVICES BLOCK GRANT

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2021	102-500731	Contracts for Prog Svc	48130201	\$130,047	\$0	\$130,047
2022	102-500731	Contracts for Prog Svc	48130201	\$130,047	\$0	\$130,047
2023	102-500731	Contracts for Prog Svc	48130201	\$0	\$156,939	\$156,939
2024	102-500731	Contracts for Prog Svc	48130201	\$0	\$156,939	\$156,939
			Subtotal	\$260,094	\$313,878	\$573,972

05-95-93-923010-5947 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT. HS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, PROGRAM SUPPORT

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2023	102-500731	Contracts for Prog Svc	48130201	\$0	\$229,074	\$229,074
2024	102-500731	Contracts for Prog Svc	48130201	\$0	\$229,074	\$229,074
			Subtotal	\$0	\$458,148	\$458,148

Grand Total	\$6,299,383	\$6,868,540	\$13,167,923
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**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Guardianship Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Office of Public Guardian ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 24, 2020, (Item #18), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 17, and Exhibit A, Revisions to Standard Contract Provisions, Paragraph 1.2., the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to extend the term of the agreement, increase the price limitation, or modify the scope of services to support continued delivery of these services; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2024
2. Form P-37 General Provisions, Block 1.9, Contracting Officer for State Agency, to read:
Robert W. Moore, Director
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$10,369,995
4. Modify Exhibit B, Scope of Services, Subsection 1.3. Guardianship and Protection Services, Paragraph 1.3.4. to read:
 - 1.3.4. For persons referred to Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve the current total of 755 wards receiving guardianship services as well as any new persons referred for services, in accordance with Paragraph 1.1.7 above, for a total of up to 790 cases during the contract period.
5. Modify Exhibit B, Scope of Services, Subsection 1.3. Guardianship and Protection Services, Paragraph 1.3.6. to read:
 - 1.3.6. The Contractor shall provide guardianship services for no more than 47 persons, as referred by the Bureau of Elderly and Adult Services pursuant to NH RSA 161-F:52, at any point in time during the contract period.
6. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 94% General funds.
 - 1.2. 6% Federal funds, Social Services Block Grant, as awarded on August 4, 2021, by the U.S. Department of Health and Human Services, Administration for Children and Families CFDA #93.667, FAIN TBD.
7. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. The State shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement in accordance with the per diem rates as follows:
 - 3.1. The per diem reimbursement rate for the provision of guardianship over the person

services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services wards, shall be \$8.94 per ward, per day, for up to 790 wards, as follows:

- 3.1.1. The per diem rate shall be \$8.94 per ward per day for guardianship over the person services.
- 3.1.2. The per diem rate shall be \$8.94 per ward per day for guardianship over the estate services.
- 3.1.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.1.1 and 3.1.2 above.
- 3.2. The hourly reimbursement rate for the provision of training in Exhibit B Section 1, Subsection 1.4, Paragraph 1.4.1 shall be \$60.00, not to exceed 25 hours for a total amount of \$1,500.00.
- 3.3. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services as requested by the Bureau of Elderly and Adult Services shall be \$8.94, per ward, per day, for up to 47 wards, as follows:
 - 3.3.1. The per diem rate shall be \$8.94 per ward per day for guardianship over the person services.
 - 3.3.2. The per diem rate shall be \$8.94 per ward per day for guardianship over the estate services.
 - 3.3.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.3.1 and 3.3.2 above.
- 3.4. The per diem rates will be extended to the last day of the month following the month in which the ward dies or for whom guardianship service are terminated.
- 3.5. For wards referred for guardianship services by the Bureau of Elderly and Adult Services, the actual cost paid by Contractor for expenses incurred in the performance of Contractor's duties for guardianship over the estate under this Agreement, including, but not limited to, filing fees, bond costs and appraisal fees where no other source of reimbursement exists, shall not exceed \$3,574.50.

DS
UM

6/2/2022

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2022, or upon Governor and Council approval, whichever is later.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

6/2/2022

Date

DocuSigned by:
Katja S. Fox
650005904C62442
Name: Katja S. Fox
Title: Director

Office of Public Guardian

6/2/2022

Date

DocuSigned by:
Linda Mallon
7CE4E38843234DD
Name: Linda Mallon
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

6/3/2022

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

State of New Hampshire

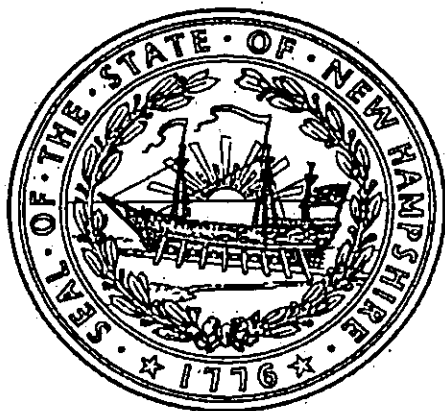
Department of State

CERTIFICATE

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

Business ID: 30453

Certificate Number: 0005784894



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 31st day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Roger P. Jobin, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Office of Public Guardian.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 31, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)


VOTED: That Linda Mallon (may list more than one person)
(Name and Title of Contract Signatory)

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

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

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

Dated: 6/2/2022



Signature of Elected Officer
Name:
Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/31/2022

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 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 THE ROWLEY AGENCY INC. 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	CONTACT NAME: Rachel Giunta PHONE (A/C No. Ext): (603) 224-2562 E-MAIL ADDRESS: rgiunta@rowleyagency.com	FAX (A/C No.): (603) 224-8012
	INSURER(S) AFFORDING COVERAGE: INSURER A: Ohio Casualty Company INSURER B: Eastern Alliance Insurance Group INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED The Office of the Public Guardian, LLC 2 Pillsbury Street Suite 400 Concord NH 03301		

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.

INSTR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BZO(22)59482402	2/5/2022	2/5/2023	<input type="checkbox"/> EACH OCCURRENCE \$ 1,000,000 <input type="checkbox"/> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 <input type="checkbox"/> MED EXP (Any one person) \$ 15,000 <input type="checkbox"/> PERSONAL & ADV INJURY \$ 1,000,000 <input type="checkbox"/> GENERAL AGGREGATE \$ 2,000,000 <input type="checkbox"/> PRODUCTS - COMP/OP AGG \$ 2,000,000 <input type="checkbox"/> Hired/non-owned \$ 1,000,000	
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						<input type="checkbox"/> COMBINED SINGLE LIMIT (Ea accident) \$ <input type="checkbox"/> BODILY INJURY (Per person) \$ <input type="checkbox"/> BODILY INJURY (Per accident) \$ <input type="checkbox"/> PROPERTY DAMAGE (Per accident) \$	
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						<input type="checkbox"/> EACH OCCURRENCE \$ 1,000,000 <input type="checkbox"/> AGGREGATE \$ 1,000,000	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> Y <input type="checkbox"/> N/A		Excl: Michael Fuerst & Raymond Bower & Roger Jobin 01-0000124869-03	8/30/2021	8/30/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 500,000 <input type="checkbox"/> E.L. DISEASE - EA EMPLOYEE \$ 500,000 <input type="checkbox"/> E.L. DISEASE - POLICY LIMIT \$ 500,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Covering operations of the named insured during the policy period.

CERTIFICATE HOLDER

CANCELLATION

State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Rachel Giunta/RG <i>Rachel A Giunta</i>

OPG Mission Statement

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

This corporation is created for the following reasons:

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

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

"It is the goal of this corporation to protect the legal and human rights and civil liberties of all individuals it serves by exercising the highest ethical standards in decision making on behalf of others and by ensuring that the individual dignity of its clients is respected."

OFFICE OF PUBLIC GUARDIAN, INC.

Financial Statements

June 30, 2021 and 2020

and

Independent Auditor's Report

OFFICE OF PUBLIC GUARDIAN, INC.
FINANCIAL STATEMENTS
June 30, 2021 and 2020

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CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Office of Public Guardian, Inc. (a nonprofit entity), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, 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 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 Office of Public Guardian, Inc. as of June 30, 2021 and 2020, 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 9 to the financial statements, were approximately \$35,069,668 at June 30, 2021 and \$34,557,341 at June 30, 2020, as represented by management:

Vashon Clukay & Company PC

Manchester, New Hampshire
April 14, 2022

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENTS OF FINANCIAL POSITION
 June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash	\$ 1,039,763	\$ 959,717
Accounts receivable, net of allowance for uncollectible receivables of \$30,000 in 2021 and 2020	95,734	134,215
Contracts receivable	226,683	171,521
Prepaid expenses	35,151	36,267
TOTAL CURRENT ASSETS	<u>1,397,331</u>	<u>1,301,720</u>
PROPERTY AND EQUIPMENT:		
Condominium Unit	1,181,782	1,181,782
Office furniture and equipment	142,105	142,105
Computer equipment	185,508	185,508
	<u>1,509,395</u>	<u>1,509,395</u>
Less accumulated depreciation	684,047	628,010
PROPERTY AND EQUIPMENT, NET	<u>825,348</u>	<u>881,385</u>
OTHER NONCURRENT ASSETS:		
Restricted cash	3,963	19,552
Investments-restricted	191,965	139,587
Software, net of accumulated amortization of \$143,527 in 2021 and 2020	-	-
TOTAL OTHER NONCURRENT ASSETS	<u>195,928</u>	<u>159,139</u>
TOTAL ASSETS	<u>\$ 2,418,607</u>	<u>\$ 2,342,244</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 55,966	\$ 27,558
Accrued liabilities:		
Accrued payroll	64,373	127,477
Accrued vacation	250,692	234,408
Other	67,567	49,151
Current portion of long-term liabilities	25,109	23,947
TOTAL CURRENT LIABILITIES	<u>463,707</u>	<u>462,541</u>
NONCURRENT LIABILITIES:		
Mortgage notes payable, less current portion of \$23,462 in 2021 and \$22,376 in 2020	446,648	470,120
Notes payable, less current portion of \$1,647 in 2021 and \$1,571 in 2020	31,361	33,008
TOTAL NONCURRENT LIABILITIES	<u>478,009</u>	<u>503,128</u>
TOTAL LIABILITIES	<u>941,716</u>	<u>965,669</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,280,963	1,217,436
With donor restrictions:		
Purpose restrictions	95,928	59,139
Endowment funds	100,000	100,000
TOTAL NET ASSETS	<u>1,476,891</u>	<u>1,376,575</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,418,607</u>	<u>\$ 2,342,244</u>

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
SUPPORT AND REVENUE:		
Fees and grants from governmental agencies	\$ 2,443,271	\$ 2,009,871
Other fees	2,358,272	2,437,864
Contributions	-	5,000
Investment return, net	1,792	2,603
Other income	683	328
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>4,804,018</u>	<u>4,455,666</u>
EXPENSES:		
Program expense	3,312,762	3,107,532
Management and General Expenses	<u>1,427,729</u>	<u>1,230,450</u>
TOTAL EXPENSES	<u>4,740,491</u>	<u>4,337,982</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>63,527</u>	<u>117,684</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS:		
Investment return, net	<u>36,789</u>	<u>5,453</u>
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>36,789</u>	<u>5,453</u>
CHANGE IN NET ASSETS	100,316	123,137
NET ASSETS - July 1	<u>1,376,575</u>	<u>1,253,438</u>
NET ASSETS - June 30	<u>\$ 1,476,891</u>	<u>\$ 1,376,575</u>

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
SALARIES AND RELATED EXPENSES:				
Salaries	\$ 2,359,210	\$ 948,712	\$ 948,712	\$ 3,307,922
Employee benefits	392,643	157,894	157,894	550,537
Payroll taxes	187,878	75,551	75,551	263,429
	<u>2,939,731</u>	<u>1,182,157</u>	<u>1,182,157</u>	<u>4,121,888</u>
OTHER EXPENSES:				
Occupancy	32,453	13,050	13,050	45,503
Professional services	20,985	8,439	8,439	29,424
Computer and software expenses	64,249	25,837	25,837	90,086
Staff development	8,290	3,334	3,334	11,624
Office expenses	190,850	76,747	76,747	267,597
Travel	22,870	-	-	22,870
Insurance		39,731	39,731	39,731
Depreciation and amortization		56,037	56,037	56,037
Bad debts		8,993	8,993	8,993
Mortgage interest	17,480	7,029	7,029	24,509
Other	15,854	6,375	6,375	22,229
Total	<u>\$ 3,312,762</u>	<u>\$ 1,427,729</u>	<u>\$ 1,427,729</u>	<u>\$ 4,740,491</u>

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	<u>Program Services</u>	<u>Supporting Services</u> Management and General	<u>Total Supporting Services</u>	<u>Total Expenses</u>
SALARIES AND RELATED EXPENSES:				
Salaries	\$ 2,214,018	\$ 787,633	\$ 787,633	\$ 3,001,651
Employee benefits	374,491	133,224	133,224	507,715
Payroll taxes	169,035	60,134	60,134	229,169
	<u>2,757,544</u>	<u>980,991</u>	<u>980,991</u>	<u>3,738,535</u>
OTHER EXPENSES:				
Occupancy	31,961	11,370	11,370	43,331
Professional services	27,532	9,795	9,795	37,327
Computer and software expenses	62,440	22,214	22,214	84,654
Staff development	12,945	4,605	4,605	17,550
Office expenses	117,792	41,904	41,904	159,696
Travel	60,695	-	-	60,695
Insurance	-	31,383	31,383	31,383
Depreciation and amortization	-	58,828	58,828	58,828
Bad debts	-	56,332	56,332	56,332
Mortgage interest	18,893	6,721	6,721	25,614
Other	17,730	6,307	6,307	24,037
Total	<u>\$ 3,107,532</u>	<u>\$ 1,230,450</u>	<u>\$ 1,230,450</u>	<u>\$ 4,337,982</u>

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Cash received from clients and third-party payers	\$ 2,388,443	\$ 2,416,682
Cash received from governmental agencies	2,388,109	1,994,827
Interest and dividends	1,792	2,603
Cash paid to employees	(3,354,742)	(2,949,531)
Cash paid to suppliers	<u>(1,319,599)</u>	<u>(1,236,240)</u>
Net Cash Provided by Operating Activities	<u>104,003</u>	<u>228,341</u>
Cash Flows From Investing Activities:		
Purchase of property, plant and equipment		(25,756)
Purchase of investments	(26,318)	(846)
Realized gains on investments	6,779	3,877
Cash received from interest and dividends	<u>3,950</u>	<u>2,702</u>
Net Cash Used for Investing Activities	<u>(15,589)</u>	<u>(20,023)</u>
Cash Flows From Financing Activities:		
Payments on mortgages and notes	<u>(23,957)</u>	<u>(22,853)</u>
Net Cash Used for Financing Activities	<u>(23,957)</u>	<u>(22,853)</u>
Net Increase in Cash	64,457	185,465
Cash, Beginning of Year	<u>979,269</u>	<u>793,804</u>
Cash, End of Year	<u>\$ 1,043,726</u>	<u>\$ 979,269</u>
Supplemental Data:		
Interest paid	\$ 24,509	\$ 25,614
Unrealized gain (loss) on investments	<u>26,060</u>	<u>(1,126)</u>
	<u>\$ 50,569</u>	<u>\$ 24,488</u>

See notes to financial statements

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2021 and 2020

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization 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.

Accounting Policies

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 Accounting

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

Basis of Presentation

The accompanying financial statements are presented on the accrual basis of accounting and have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity's Board of Directors.

Net Assets with Donor Restrictions – Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction end or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2021 and 2020

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2021</u>	<u>2020</u>
As presented on the Statements of Financial Position:		
Cash	\$ 1,039,763	\$ 959,717
Cash, restricted	3,963	19,552
	<u>\$ 1,043,726</u>	<u>\$ 979,269</u>

Significant Concentrations of Credit Risk

The Entity's cash balances exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). Deposits held by the bank at June 30, 2021 include cash of approximately \$566,214 which is not covered by depository insurance. As of June 30, 2020, the uninsured cash balance was \$617,507.

Restricted Cash and Investments

Restricted cash and investments consist of cash and investments for the Graupner Endowment Fund, a donor restricted contribution.

Investments

Investments, consisting of equity and fixed income mutual funds, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, realized and unrealized gains and losses, less external investment expenses.

Property and Equipment

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

Depreciation expense was \$56,037 and \$58,828 for the years ended June 30, 2021 and 2020, respectively.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. For the years ended June 30, 2021 and 2020, the Entity reserved \$30,000 as an allowance for uncollectible receivables. Management estimated these allowances by evaluating the probability of collection on a per account basis.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

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 is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of June 30, 2021 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, contracts receivable, accounts payable, and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Revenue Recognition

The Entity recognizes contributions, donations, and other miscellaneous income when cash is received. Interest income is recognized monthly as accrued. The Entity recognizes revenue from contracts with customers in the form of guardianship services provided to individuals. Services provided to individuals are charged to governmental contracts when eligible, and for those not eligible, charged as "private pay."

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

Private pay guardianship services are billed in one of three methods: hourly for services related to estate/financial matters and monthly flat rate for guardianship over person; per diem for court appointed guardianship over person; and on a percentage basis for trusts and guardianship services of a minor. Per diem services are billed in advance, while hourly, flat rate and percentage-based services are billed after services have been provided. The Entity recognizes revenue for private pay services at the point in time when customers are billed. Receivables may be recorded in advance of services provided.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

Functional Allocation of Expenses

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

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include employee benefits, payroll taxes, occupancy, professional services, computer and software expense, office expense, mortgage interest, and other miscellaneous expenses.

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 during the reporting period. Actual results could differ from those estimates.

Change in Accounting Principle

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, *Revenue from Contracts with Customers*, in the Accounting Standards Codification (ASC). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The new guidance also added Subtopic 340-40, *Other Assets and Deferred Costs-Contracts with Customers*, to the ASC to require the deferral of incremental costs of obtaining a contract with a customer. Collectively, we refer to the new Topic 606 and Subtopic 340-40 as the "new guidance."

The Entity adopted the requirements of the new guidance as of July 1, 2020, utilizing the modified retrospective method of transition. The new guidance was applied using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of July 1, 2020. Adoption of the new guidance resulted in changes to our accounting policies for revenue recognition, trade receivables, contract costs, contract liabilities, and deferred costs. However, management estimates that the effect of these changes on the amounts that would have been reported under the former guidance to be immaterial.

NOTE 2--ECONOMIC DEPENDENCE

The Entity's primary source of support are fees and grants received from the State of New Hampshire totaling \$2,443,271 (51% total revenue), and \$2,009,871 (45% total revenue) for the years ended June 30, 2021 and 2020, respectively. Revenue is recognized as earned under the terms of the contract based on units and level of services provided. Other support originates as charges for private services, interest, and other income. The contract has been renewed through the fiscal year ended June 30, 2022.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2021 and 2020

NOTE 3--LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in money market and savings accounts to maximize investment return while maintaining safety and liquidity.

The following table reflects the Entity's financial assets as of June 30, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor restrictions.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash	\$ 1,043,726	\$ 979,269
Investments	191,965	139,587
Accounts receivable	95,734	134,215
Contracts receivable	<u>226,683</u>	<u>171,521</u>
Total Financial Assets	1,558,108	1,424,592
Less:		
Net assets with donor restrictions	<u>(195,928)</u>	<u>(159,139)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,362,180</u>	<u>\$ 1,265,453</u>

NOTE 4--INVESTMENTS

Fair Value Measurements

The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of 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 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 at the measurement date.

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 markets that are not active;
- 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, 2021 and 2020

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

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

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

Equity and fixed income mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of June 30, 2021 and 2020:

	Assets at Fair Value as of June 30, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity mutual funds	\$ 141,438			\$ 141,438
Fixed income mutual funds	50,527			50,527
Total Assets at Fair Value	<u>\$ 191,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,965</u>

	Assets at Fair Value as of June 30, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity mutual funds	\$ 97,320			\$ 97,320
Fixed income mutual funds	42,267			42,267
Total Assets at Fair Value	<u>\$ 139,587</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,587</u>

NOTE 5--ENDOWMENTS

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 donor restricted net assets which are permanently restricted. The remaining portion of the donor-restricted endowment fund is classified as donor 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.

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

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 enough liquidity to make an annual distribution of approximately \$5,000 on average while growing the fund, if possible.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the 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, 2021 and 2020:

For the year ended June 30, 2021:

	<u>Purpose Restricted</u>	<u>Endowment Funds</u>	<u>Total</u>
Donor restricted net assets as of July 1, 2020	\$ 59,139	\$ 100,000	\$ 159,139
Investment return:			
Investment income, net of fees	10,729		10,729
Net appreciation	<u>26,060</u>		<u>26,060</u>
Donor restricted net assets as of June 30, 2021	<u>\$ 95,928</u>	<u>\$ 100,000</u>	<u>\$ 195,928</u>

For the year ended June 30, 2020:

	<u>Purpose Restricted</u>	<u>Endowment Funds</u>	<u>Total</u>
Donor restricted net assets as of July 1, 2019	\$ 53,686	\$ 100,000	\$ 153,686
Investment return:			
Investment income, net of fees	6,579		6,579
Net depreciation	<u>(1,126)</u>		<u>(1,126)</u>
Donor restricted net assets as of June 30, 2020	<u>\$ 59,139</u>	<u>\$ 100,000</u>	<u>\$ 159,139</u>

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2021 and 2020

NOTE 6--LONG-TERM DEBT

At June 30, 2021 and 2020; mortgage and notes payable consists of the following:

	<u>2021</u>	<u>2020</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.	\$ 470,110	\$ 492,496
\$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>33,008</u>	<u>34,579</u>
	503,118	527,075
Less current portion	<u>25,109</u>	<u>23,947</u>
	<u>\$ 478,009</u>	<u>\$ 503,128</u>

Debt service requirements are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 25,109
2023	26,329
2024	27,607
2025	28,947
2026	30,590
Thereafter	<u>364,536</u>
	<u>\$ 503,118</u>

NOTE 7--REVENUE FROM CONTRACTS WITH CUSTOMERS

The following table provides information about significant balances on contracts with customers for the prior three years:

	<u>Receivables</u>	<u>Contract Assets</u>	<u>Contract Liabilities</u>
June 30, 2021	\$ 349,763	\$ -	\$ -
June 30, 2020	\$ 330,081	\$ -	\$ -
June 30, 2019	\$ 341,595	\$ -	\$ -

OFFICE OF PUBLIC GUARDIAN, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

NOTE 8--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; contribution rates were 6% and 5% of gross wages for the years ended June 30, 2021 and 2020, respectively. The Entity contributed \$141,742 and \$101,955 for the years ended June 30, 2021 and 2020, respectively, to the plan.

NOTE 9--AGENCY FUNDS

The Entity maintains guardian accounts on behalf of the wards of the State of New Hampshire. These funds amounted to approximately \$35,069,668 and \$34,557,341 as of June 30, 2021 and 2020, respectively. The assets and related obligations have not been reflected on the Statements of Financial Position at June 30, 2021 or 2020.

NOTE 10--SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 14, 2022, which is the date the financial statements were available to be issued.

Office of Public Guardian Board of Directors 2022

President/Clerk
Roger Jobin
Northwestern Mutual

Robert Magan, CFA
Bank of New Hampshire

Treasurer
Raymond F. Bower
Strafford County Administrator

Michael Palmieri, CEO
Havenwood Heritage Heights

Vice President/Secretary
Michael Fuerst, Esq.
Retired

Eugene Van Loan, Esq.
Retired

Nina Gardner
Retired

Robert A. Wells, Esq.
McLane, Graf, Raulerson & Middleton

Judith Jones
New Hampshire Legal Assistance

LINDA MALLON, ESQUIRE

Office of Public Guardian
2 Pillsbury St., Suite 400
Concord NH 03301
(603) 224-8041
lmallon@opgnh.org

EDUCATION:

Franklin Pierce Law Center, Concord, New Hampshire
Juris Doctor, 1982
Admission to New Hampshire Bar, 1982

Trinity College, Hartford, Connecticut
B.A., American Studies, 1977

**PROFESSIONAL
EXPERIENCE:**

OFFICE OF PUBLIC GUARDIAN
Concord, New Hampshire

Executive Director, 1998-Present
Deputy Director, 1985-1998
Public Guardian, 1984-1985

- Responsible for directing a non-profit organization certified by the NH Supreme Court to provide public guardianship throughout the State of NH to qualified indigent citizens receiving services through the Department of Health and Human Services and Department of Corrections
- Responsible for overseeing the provision of private guardianship and other fiduciary services to individuals statewide
- Provide supervision, consultation and training to twenty-six staff members including attorneys, medical professionals and social workers
- Develop organizational policies and procedures
- Provide education, training and other consultative services on a state, regional and national basis

**NEW ENGLAND NON-PROFIT
HOUSING CORPORATION**

Concord, New Hampshire
Staff Attorney, 1982-1984

**NEW HAMPSHIRE LEGAL ASSISTANCE
INSTITUTIONAL LAW PROJECT**

Concord, New Hampshire
Law Clerk, 1981-1982

- Statewide program concerned with matters affecting the rights of institutionalized and disabled persons in the areas of mental health, developmental disabilities, juvenile and prison law.
- Focus on pursuing remedies which enabled these individuals to live in the least restrictive, most integrated community setting possible.

CERTIFICATIONS: Center for Guardianship Certification

- Certified Master Guardian
- Certified Proctor for CGC exams

MEMBERSHIPS: National Guardianship Association

- Ethics Committee; First Responder
- Nominating Committee

New Hampshire Bar Association

- Elder Law, Estate Planning and Probate Section

Probate Court Task Force on Professional Guardians

Long Term Care Ombudsman Advisory Committee

Incapacitated Adult Fatality Review Committee

Foundation for Healthy Communities

- Healthcare Decisions Coalition

Tracy M. Culberson, Esq.

Experience

2015 – Current *Office of Public Guardian*

Staff Attorney / National Certified Guardian

- Provide legal counsel as necessary to assist in the provision of guardianship services to incapacitated clients throughout New Hampshire.
- Provide guardianship services to incapacitated adults

2011 – Current *Culberson Legal Services of New Hampshire, PLLC*

Owner / Solo Practitioner

- Legal services to include probate litigation, elder law and estate planning, and Nursing Home Abuse Litigation

2006-2011 *Office of the New Hampshire Attorney General, Concord NH*

Assistant Attorney General

- Head of the Elder Abuse and Financial Exploitation Unit
- Prosecuted cases of homicide, abuse, neglect, and financial exploitation of elderly and incapacitated adults in Superior, District, and Probate Courts throughout the State of New Hampshire. Notable prosecutions include:
- Trained medical professionals, first responders, judges, court personnel, emergency service providers, and adult protection workers in identifying signs and symptoms of elder abuse, neglect, self-neglect and exploitation, mandatory reporting, investigation techniques and evidence preservation.
- Drafted and filed State's response to defendant's appeal to Supreme Court.
- Chairman of the Incapacitated Adult Fatality Review Committee.

2005-2006 *Office of the Hillsborough County Attorney, Manchester NH*

Assistant County Attorney

- Represented the State and Hillsborough County in Juvenile, District and Superior Courts.
- Prosecution of misdemeanor and felony-level crimes.
- Presentation of felony cases to the grand jury for indictment.

Co-Director of Communities Against Senior Exploitation (CASE) Partnership.

1992-2005

Goffstown Police Department,

Goffstown NH

Police Officer / Prosecutor

- Certified New Hampshire Police Officer
- Instructed and trained police officers in the areas of juvenile law, criminal and motor vehicle law enforcement and adjudication, search and seizure, use of force, constitutional law, and the laws of arrest.
- Drafted, reviewed, and executed search and arrest warrants.
- Training and experience in the investigation of felonies and serious misdemeanors to include homicide, sexual assault, child neglect and abuse, robbery, burglary, arson, fraud, internet crimes and financial exploitation.

2005-2007 Plymouth State University, Plymouth, NH

Adjunct Faculty

- Instructor within the Department of Criminal Justice.
Specific instruction in courses to include "Criminal Adjudication", "The Constitution and the Criminal Justice Protocol" and "Domestic Violence and Juvenile Justice".

2005-Current New Hampshire Police Standards and Training Council, Concord NH

Guest Lecturer

- Instructor for in-service training of police officers attending "Basic Police Prosecutor" Course.
- Lectured on topics to include "The Rules of Evidence", "Case Preparation and Analysis" and "Elder Abuse and Financial Exploitation Investigation".
- Facilitator of mock DWI trials.
-

Education

2004 Massachusetts School of Law North Andover, MA

- Juris Doctor Degree

1992 Saint Anselm College Goffstown, NH

- Bachelor of Arts Degree
 - Completion of requirements for Criminal Justice in 1992
- Completion of requirements for English in 1998

Certifications and Professional Organization Memberships

2008-Current – Chair of Incapacitated Adult Fatality Review Committee

2006-Current – Co-Chairperson of Law Enforcement Sub-Committee of the Elder Abuse Advisory Council

2006-Current – Panel Member of Long-Term Care Safety Net Committee

2004 – Member of the Massachusetts Bar Association BA-159542

2004 – Member of the New Hampshire Bar Association BA-16430

2005 – Justice of the Peace – New Hampshire

- 1992 – Certified New Hampshire Police Officer

Continuing Legal Education

- Trial Advocacy I – National District Attorney's Association: Trial Advocacy II – National District Attorney's Association: Prosecuting Cases of Elder Abuse – National District Attorney's Association: Advanced Cross Examination: Nuts and Bolts of Criminal Law: Access to Public Records: New Hampshire Bar Association Practical Skills Course: Communities Against Senior Exploitation (CASE) Partnership: NH Attorney General's Child Abuse and Domestic Violence Conference.

Other

- Board of Directors: Honor Flight New England
- Board of Directors for Suncook Youth Soccer
- Conversational French; Percussionist.

Mary K. Michaud

EDUCATION

Master of Social Work, 1990

State University of New York at Albany, Albany, NY
NH LICSW, 1996 (currently on inactive status)

B.A. Psychology, 1986

St. Anselm College, Manchester, NH

**PROFESSIONAL
EXPERIENCE**

Office of Public Guardian, 1998-present

Concord, NH

Director of Guardianship Services, July 2017-present

- Provide oversight and management of guardian department, directly supervising 18 professional guardians, including 2 team leaders.
- Serve as a member of the management team, participating in organizational decisions.
- Responsible for making caseload assignments to ensure manageable caseload size and composition.
- In conjunction with Executive Director and Associate Director, responsible for hiring new guardians. Provide orientation and training for new guardians and oversee ongoing training for all guardians.
- Serve as primary guardian for several individuals.

Guardian Supervisor, 2014-2017

- Provide direct supervision, consultation and performance oversight for professional guardian staff.
- Provide orientation and training for new guardians.
- Serve as primary guardian for several individuals.

Staff Guardian, 1998-present

- Provide advocacy and informed decision making for individuals deemed incapacitated by the NH Probate Court due to intellectual disability, mental illness, traumatic brain injury and/or dementia.
- Collaborate with families, medical providers, nursing homes, area agencies, community mental health centers, state psychiatric hospital, and other inpatient, residential and outpatient providers to ensure best possible outcomes for individuals in least restrictive settings.

Genesis Behavioral Health (fka Genesis-The Counseling Group), 1996-1998

Laconia, NH

Case Management Coordinator, 1997-1998

- Provided administrative and clinical oversight of Community Support Program clinical case management and independent living services for individuals with serious and persistent mental illness.

Clinical Case Manager, 1996-1997

- Provided primary therapy and case management services for adults with serious and persistent mental illness.
- Performed Emergency Services clinical evaluations

Gateway Center for Human Development, Brunswick, GA, 1995-1996

Interim Program Manager

- Managed psychosocial day treatment program for adults with mental illness during agency search for permanent manager.

Rensselaer County Department of Mental Health, 1990-1995

Troy, NY

Intensive Case Manager, 1991-1995

- Provided outreach and support for adults with serious and persistent mental illness at risk for homelessness, incarceration or recurring psychiatric hospitalization.

Mental Health Social Worker, 1990-1991

- Responsible for primary therapy and case management services for adults with mental illness.

ANDREA L. SISSON, CPA
Office of Public Guardian
2 Pillsbury St., Suite 400
Concord, NH 03301
(603) 224-8041

SUMMARY:

- 18 years of experience with local CPA firms working with a wide range of clients including small service businesses, non-profit organizations and multi-million dollar manufacturing companies.
- Co-founded and managed local payroll service bureau.
- Proficient in various types of tax return preparation, all areas of accounting, bookkeeping and payroll.
- Designed and implemented customized bookkeeping systems for clients.
- Hired, trained and supervised staff at various levels.

PROFESSIONAL EXPERIENCE:

Office of Public Guardian Concord, New Hampshire
Business Manager

10/2007-Present

- Responsible for all financial aspects of the organization including daily accounting work, preparation of financial statements, preparation of payroll for 27 person staff, creation of budgets
- Responsible for supervision of all administrative staff and oversight of all administrative functions of the entity
- Assist in the development of organizational policies and procedures as a member of the management team

Peter C. Brankman and Company, P.C. Concord, New Hampshire
Senior Staff Accountant/Manager

10/2004 – 10/2007

- Managed individual tax portion of practice (400-500 returns); controlled work flow, supervised staff, prepared returns in a fast-paced deadline driven environment.
- Designed and implemented paperless individual tax processing system.
- Perform compilations, reviews and audits of various for profit and non-profit client financial statements.
- Designed and implemented bookkeeping systems for clients.
- Trained and supervised staff on all types of engagements.

D'Agnese, Robinson and Company/Stephen C. Robinson and Company, /McLarney and Company (Same firm various owners) Concord, New Hampshire

Staff Accountant/Senior Staff Accountant/Manager 9/1989 – 6/2004

- Assisted and advised clients with various accounting and management functions.
- Installed and set up accounting software packages; train client personnel.
- Managed all bookkeeping clients.
- Designed and implemented accounting and internal control procedures.
- Managed work flow through busy tax seasons
- Hired, trained and supervised staff.

EDUCATION:

- BS in Accounting, Bentley College May 1989

— DIANE LOUISE AIKENS —

CONTACT



SKILLS

Microsoft Office
 Billing & Accounting Software
 Case Management Software
 Dragon Speech Recognition
 Training & Staff Evaluation

AWARDS

Paralegal Professionalism Award
 2021

EDUCATION

Granite State College
 Bachelor of Science - Human
 Resource Administration
 Associate in Arts - General Studies
 NADR Non-Attorney Representative
 Course

PROFILE

Proven, innovative and detail-oriented professional with experience in probate matters, compliance, training, state and federal benefits, employee development and supervision. Bachelor's degree in Human Resources.

KEY QUALIFICATIONS

- CONSISTENTLY THINKS CREATIVELY IN DEVELOPING TRAINING AND PERFORMANCE MANAGEMENT PROGRAMS AND RESOURCES
- MENTORING AND SUPERVISING TEAM MEMBERS, ENSURING EMPLOYEES FEEL VALUED, SUPPORTED, AND RESPECTED IN THE WORKPLACE
- EXCELLENT INTERPERSONAL AND EMOTIONAL INTELLIGENCE SKILLS
- ABILITY TO BUILD STRONG RELATIONSHIPS AND BROAD NETWORKS WITH KEY PARTNERS AND STAKEHOLDERS
- CONSIDERABLE PROBLEM-SOLVING SKILLS TO ACHIEVE BEST OUTCOMES FOR EMPLOYEES AND THE ORGANIZATION
- ABILITY TO EVALUATE WORKPLACE ISSUES AND CONFLICTS AND BRINGS THEM TO RESOLUTION
- IMPROVE EMPLOYEE RETENTION AND MOTIVATE STAFF THROUGH CREATING EMPLOYEE INITIATIVES
- COMMUNICATES EFFECTIVELY, NEGOTIATES CONFLICT AND INFLUENCES OTHERS TO TAKE ACTIONS NOT ALWAYS CONSISTENT WITH INITIAL OBJECTIVES

EXPERIENCE

Probate Paralegal
Office of Public Guardian (OPG)
 October 2019- Present

- Provides paralegal support to lead attorneys and back-up support to Court Intake Coordinator
- Advises Property Team and Fiduciary Supervisors
- Participates in all Legal, Fiduciary & Property Meetings
- Develops and manages and advises on SSA & AAU appeals. Cases often resolved without a hearing

CERTIFICATION

New Hampshire Notary - Exp. 2023

Justice of the Peace - Exp. 2023

- Mentors, collaborates and provides direct support to staff in decision making process
- Identifies complex problems and creates solutions to meet desired outcomes
- Maintains professional relationships and communicates with government officials and legal representatives
- Effectively manages multiple demands and competing priorities
- Works independently and manages risks without excessive supervision
- Demonstrates commitment to clients and values of organization
- In depth knowledge of the NH Court Probate system
- In depth knowledge of State & Federal benefits, appeals, family law, landlord-tenant, small claims actions and highly complex litigation
- Manages entire estate administration caseload on behalf of the office

Paralegal/Non-Attorney Disability Representative

Wyskiel, Boc, Tillinghast & Bolduc, P.A. (WBTB)

January 2014- October 2019

- Facilitated coaching and mentoring to other peers and supports their professional development, as well as taught learning modules and presents same to other members of the department
- Conducted new hire interviews and gathers information during the on-boarding process
- Participated in performance management and time management review of other employees, including root cause problem solving sessions
- Conducts trainings for department and assesses training needs
- Provided paralegal and non-attorney representative support to lead attorneys
- Mentors claimants throughout the social security disability process
- Prepares and files online applications to appeals at local, state and federal levels, as well as medical summary and brief preparation
- Extensive interaction with state examiners, judges and attorneys
- Communicates and collaborates with government officials, physician offices and supervisors
- Conducts in-depth telephone interviews and thoroughly documents the file
- Manages the overall claim risk, including the decision to close a claim
- Participates in settlement discussions
- In depth grasp of highly complex claim practices and legal precedents
- Is considered a leader/expert/manager within the department
- Comprehensive knowledge base and highly developed skills for situations that are highly complex

Bank Teller

Citizens Bank

June 2011-December 2013

- Lead in training and support for other co-workers
- Provided excellent customer service to customers by creating a friendly rapport with clients
- Processed teller transactions for customers, including servicing client accounts, managing safety deposit box payments, cashing checks, balancing cash drawers, handling night deposits, and correcting discrepancies
- Administered opening and closing of personal and business accounts
- Exceeded sales goals

OFFICE OF PUBLIC GUARDIAN

Key Personnel List

DHHS Contract Amendment 7/1/22 - 6/30/24

Name	Job Title	Salary	% Paid From This Contract	Amount Paid From This Contract
Linda Mallon, JD, NMG	Executive Director	\$ 133,581.80	49.31%	\$ 65,869.19
Tracy Culberson, Esq, NCG	General Counsel	\$ 131,170.96	49.31%	\$ 64,680.40
Mary Michaud, MSW, NMG	Director of Guardianship Services	\$ 99,715.64	49.31%	\$ 49,169.78
Andrea Sisson, CPA	Director of Finance	\$ 97,525.89	49.31%	\$ 48,090.02
Diane Aikens	Director of Fiduciary services	\$ 77,250.00	49.31%	\$ 38,091.98

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MAC

Lori A. Shilbette
Commissioner

Melissa A. St. Cyr, Esq.
Chief Legal Officer

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES

LEGAL AND REGULATORY SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9443 1-800-852-3345 Ext. 9443
Fax: 603-271-1912 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

June 8, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Sole Source** contracts with the vendors listed below in an amount not to exceed \$6,299,383 to provide public guardianship services, with the option to renew for up to two (2) additional years, effective July 1, 2020, or upon Governor and Council approval, whichever is later, through June 30, 2022. 2% Federal Funds. 98% General Funds.

Vendor Name	Vendor Code	Area Served	Contract Amount
Office of Public Guardian	166528-B001	Concord, NH	\$4,900,419
Tri-County Community Action Program	177195-B009	Berlin, NH	\$1,398,964
		Total:	\$6,299,383

Funds are available in the following accounts for State Fiscal Year 2021, and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

SEE ATTACHED FISCAL DETAILS

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

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
2022	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
			Subtotal	\$6,039,289.00

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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05-96-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: ELDERLY & ADULT SVCS DIV, GRANTS FOR SOCIAL SVC PROG, SOCIAL SERVICES BLOCK GRANT

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500734	Contracts for Prog Svc	48130201	\$130,047
2022	102-500734	Contracts for Prog Svc	48130201	\$130,047
			Subtotal	\$260,094
			Total	\$6,299,383

EXPLANATION

This request is **Sole Source** because the vendors are the only vendors able to provide the necessary services. RSA 547-B establishes the Public Guardianship and Protection Program for guardianship services to be provided per NH RSA 135-C:60 and NH RSA 171-A:10. NH RSA 547-B:6 requires the Department to contract with one or more organizations that the New Hampshire Supreme Court has designated as a public guardianship and protection program. The Office of Public Guardian and Tri-County Community Action Program are the only organizations the New Hampshire Supreme Court has designated as public guardianship and protection programs.

The purpose of this request is to provide guardianship services, statewide, for up to 1092 individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected or exploited, leaving them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs.

These services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals who are in state institutions as well as in community mental health and developmental service programs, statewide. Services provided ensure that the guardianships are maintained and limited in accordance with the standards embodied in RSA 464-A from July 1, 2020 to June 30, 2022.

Contracted services include mentoring and training services for family members who are willing to serve as guardian but who require a period of support. Providing this support will obviate the need for a public guardian in these cases, which results in a fiscal savings due to not needing to engage permanent public guardianship services.

Approval of the Contracts will allow the vendors to provide protection services on a statewide basis. These Contracts also meet the requirements of NH RSA 135-C:60, NH RSA 171-A: 10, 11 and NH RSA 161-F:52. The vendors agree to seek reimbursement from other payer sources, including social security, when providing protection services.

The attached Contracts include language that reserves the right to renew each contract for up to two (2) additional years, subject to the continued availability of funds, satisfactory performance of contracted services and Governor and Executive Council approval.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Should the Governor and Council not authorize this request the Department would be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities and incapacitated adults who are abused, neglected or exploited, would be left at risk of substantial harm because of their inability to provide their own food, shelter, health care, safety, or to manage their personal affairs.

Areas served: Statewide.

Source of Funds: CFDA #93.667, FAIN #2001NHSOSR75

The Department will request General Funds in the event that Federal Funds are no longer available and services are still needed.

Respectfully submitted,



Lori A. Shibanette
Commissioner

Financial Detail

05-95-92-922010-4114 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:BEHAVIORAL HEALTH DIV OF, BUREAU OF MENTAL HEALTH SERVICES, GUARDIANSHIP SVCS					
Office of Public Guardian					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
2022	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
	Subtotal		\$0.00	\$4,640,325.00	\$4,640,325.00

Tri-County Community Action Program					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
2022	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
	Subtotal		\$0.00	\$1,398,964.00	\$1,398,964.00

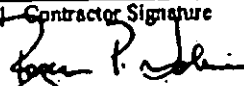
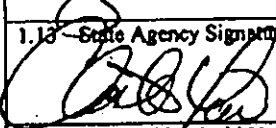
05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICES BLOCK GRANT					
Office of Public Guardian					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
2022	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
	Subtotal		\$0.00	\$260,094.00	\$260,094.00
	Grand Total		\$0.00	\$8,299,383.00	\$8,299,383.00

Subject: Guardianship Services (SS-2021-DBH-01-GUARD-01)

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

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

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Office of Public Guardian		1.4 Contractor Address 2 Pillsbury Street, Suite 400 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-8041	1.6 Account Number 05-95-92-922010-4114-102-500731 05-95-48-481010-9255-102-500734	1.7 Completion Date June 30, 2022	1.8 Price Limitation \$4,900,419
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 6-5-2020		1.12 Name and Title of Contractor Signatory ROGER P. ABBIN PRESIDENT	
1.13 State Agency Signature  Date: 6-8-2020		1.14 Name and Title of State Agency Signatory Crista Tapan Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: Catherine Pinos On: 06/08/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

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EXHIBIT A

REVISIONS TO STANDARD CONTRACT PROVISIONS

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
 - 3.3. The parties may extend the Agreement for up to two (2) additional year(s) from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. Scope of Work Applicable to all Guardianship Services

- 1.1.1. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.1.2. For the purposes of this agreement ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the Circuit Court - Probate Division.
- 1.1.3. The Contractor shall provide public guardianship and protection services to safeguard the liberty and well-being of individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:
 - 1.1.3.1. Provide personal needs for food, clothing, shelter, health care or safety; or
 - 1.1.3.2. Manage their property or financial affairs.
- 1.1.4. The Contractor shall provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C:60, Guardianship; NH RSA 161-F:52, Guardianship; and NH RSA 171-A:10, Residential Services; Legal Counsel and Guardianship.
- 1.1.5. The Contractor shall provide public guardianship services to persons in Section 1.1.4, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, conservator, or temporary guardian of the person and/or estate of a ward.
- 1.1.6. The Contractor will provide protection services to persons in Paragraph 1.1.4, statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.
- 1.1.7. The Contractor shall provide services to individuals only upon receiving prior approval from the Department of Health and Human Services, Office of Client and Legal Services or the Bureau of Elderly and Adult Services.
- 1.1.8. The Contractor shall refer clients to the Disability Rights Center - NH, the New Hampshire Legal Assistance or other attorney when referrals.

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

- 1.1.9. The Contractor shall direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:
 - 1.1.9.1. The Glenclyff Home for the Elderly;
 - 1.1.9.2. New Hampshire Hospital;
 - 1.1.9.3. Community agencies in the mental health system;
 - 1.1.9.4. Agencies in the developmental services system; and
 - 1.1.9.5. Agencies in the adult and elderly system.
- 1.1.10. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services, unless the Contractor:
 - 1.1.10.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments.
 - 1.1.10.2. Includes documentation of the efforts made to decline guardianship appointments with its monthly invoices.
 - 1.1.10.3. The State has responsibility to safeguard the person pursuant to RSA 135-C:60, RSA 171-A:10, II, and RSA 161-F:52.
- 1.1.11. The Contractor shall provide guardianship and protection services to individuals as defined in paragraph 1.1.4, in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
 - 1.1.11.1. Notwithstanding the ethics and standards for guardians cited in Paragraph 1.1.11, for monthly visits, the Contractor shall make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
 - 1.1.11.2. The Contractor shall attempt to have a video conference, or telephone contact if technology for a video conference is not

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available, with the ward in the instance the ward is out of the State of New Hampshire for an extended period of time and it would not be feasible for the Contractor to see the ward face to face on the basis outline in Section 1.1.11.1 above.

- 1.1.11.3. The Contractor may suspend face-to-face visits, as required in Section 1.1.11.1 until an alternative plan can be developed that maintains personal safety of all parties, if the ward exhibits unsafe behavior or is in unsafe environmental or public health conditions, or is aggressive to the point of physical harm to the Contractor.
- 1.1.12. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.1.13. The Contractor shall not provide individuals with direct services, which include:
 - 1.1.13.1. Psychotherapy;
 - 1.1.13.2. Case management;
 - 1.1.13.3. Transportation;
 - 1.1.13.4. Financial aid; or
 - 1.1.13.5. Other social services available through governmental or nonprofit agencies.
- 1.1.14. The Contractor agrees to work closely with the Bureau of Elderly and Adult Services Adult Protection Social Workers for a period, to be determined by the level of need following a referral, to support the client's transition from protection services provided by the State to guardianship services provided by the Contractor. The Contractor agrees that the Department's Bureau of Elderly and Adult Services, Adult Protection Service Social Workers retains the case management function of the clients during the transition period.
- 1.1.15. The Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the individuals served and the decisions to be made on behalf of individuals shall not be directed or influenced by the State.
- 1.1.16. The Contractor may provide guardianship and protection services to individuals other than those who are referred for services pursuant to this Agreement, ensuring:
 - 1.1.16.1. Pursuant to NH RSA 547 B: 7, no funds provided under this Agreement are expended for those persons.

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- 1.1.16.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.1.17. The Contractor shall accept and investigate complaints from the Department regarding services performed, including the circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.
- 1.1.18. The Contractor shall allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate.
- 1.1.19. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.
- 1.2. Guardianship Services**
- 1.2.1. The listing and description of services to be provided to wards are not intended to restate existing rules and regulations currently in place, but rather to clarify the relationship of the Contractor with respect to its wards who need and receive services in the developmental services; mental health services; or elderly and adult systems.
- 1.2.2. The Contractor agrees that all of the responsibilities referenced in Subsection 1.2 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.2.3. The Contractor shall make decisions regarding the residential and day placement of each ward, utilizing:
- 1.2.3.1. The standards of least restrictive environment; and
 - 1.2.3.2. What is in the best interests of the individual ward.
- 1.2.4. The Contractor shall ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
- 1.2.4.1. Evaluations; and
 - 1.2.4.2. Treatment and services.

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- 1.2.5. The Contractor shall advocate for and request all necessary and appropriate services to which the ward is entitled in accordance with:
 - 1.2.5.1. The ward's service and/or treatment plan;
 - 1.2.5.2. The ward's expressed preferences or best interests consistent with the Contractor's Code of Ethics and National Guardianship Association Standards of Practice; and
 - 1.2.5.3. Established Department standards and State law, including seeking alternative service providers.
- 1.2.6. The Contractor shall be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
 - 1.2.6.1. Medical care;
 - 1.2.6.2. Professional care;
 - 1.2.6.3. Counseling;
 - 1.2.6.4. Treatment;
 - 1.2.6.5. Behavioral health services;
 - 1.2.6.6. Changes to service and/or treatment plans; and
 - 1.2.6.7. Other clinically or legally significant treatment plans or services.
- 1.2.7. The Contractor shall ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.2.8. The Contractor shall be available to make all decision as required by RSA 464-A:26 and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.2.9. The Contractor shall remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Subsection 1.2.
- 1.2.10. The Contractor shall maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.2.11. The Contractor shall obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may

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exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the ward, may:

- 1.2.11.1. Contact other important and significant people in the ward's life.
- 1.2.11.2. Interact with the ward's case manager.
- 1.2.11.3. Interact with others who share responsibility for meeting the needs of the ward.

1.3. Guardianship and Protection Services

- 1.3.1. The Contractor shall accept all protection services cases referred by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services.
- 1.3.2. The Department shall make every attempt to obtain a Release of Information from the proposed client for the Contractor, except where prohibited from doing so by law.
- 1.3.3. The Contractor shall be involved in the screening process for protection cases, as appropriate, or refer the client to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.3.4. For persons referred to Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve the current total of 732 wards receiving guardianship services as well as any new persons referred for services, in accordance with Paragraph 1.1.7 above, for a total of up to 770 cases during the contract period.
- 1.3.5. The Contractor shall receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.
- 1.3.6. The Contractor shall provide guardianship services for no more than 42 persons, as referred by the Bureau of Elderly and Adult Services pursuant to NH RSA 161-F:52, at any point in time during the contract period.
- 1.3.7. The Contractor shall schedule a training with New Hampshire Hospital no later than November 15, 2020, which shall:
 - 1.3.7.1. Address the roles and responsibilities of:
 - 1.3.7.1.1. The Contractor;
 - 1.3.7.1.2. New Hampshire Hospital; and

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1.3.7.1.3. Community agencies.

1.3.7.2. Address the legal and ethical obligations and limitations of the Contractor.

1.3.7.3. Develop best practices relative to service planning in order to facilitate discharge of patients as soon as practicable.

1.4. Technical Assistance

1.4.1. The Contractor may provide technical assistance to private guardians or training to staff that provide direct services to wards who are clients of the Department, which includes:

1.4.1.1. Area agency staff; and

1.4.1.2. Mental health staff.

1.4.2. The Contractor shall provide the technical assistance or training described in Paragraph 1.4.1, only after receiving confirmation from the private guardian or the agency staff that specifies the Office of Client and Legal Services approved specified number of hours for technical assistance or training over a period not to exceed six (6) months.

1.4.3. The Contractor may provide technical assistance for up to ten (10) private guardians per year.

1.5. Staffing

1.5.1. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.

1.5.2. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 10 hours of continuing education, annually.

2. Exhibits Incorporated

2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

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3.1. The Contractor shall provide quarterly reports of all written complaints filed against the Contractor, which includes:

- 3.1.1. A copy of the written complaint.
- 3.1.2. Steps taken to resolve the complaint.
- 3.1.3. The date that the complaint was resolved.
- 3.1.4. Steps to be taken in the following quarter to mitigate similar complaints from being filed in the future.

3.2. The Contractor shall provide an annual report, no later than August 1st that identifies names of guardians providing services with the number of continuing education hours obtained over the previous 12 month, ensuring supporting documentation is available for Department review upon request.

4. Performance Measures

4.1. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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

5.2. Culturally and Linguistically Appropriate Services (CLAS)

5.2.1. The Contractor shall submit and comply with a detailed description of the language assistance services they will provide to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

5.3. Operation of Facilities: Compliance with Laws and Regulations

5.3.1. In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of

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each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

6. Records

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

- 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.1.4. Medical records on each patient/recipient of services.

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

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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 97% General funds.
 - 1.2. 3% Federal funds, Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant CFDA #93.667, FAIN #2001NHSOSR75
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
 - 2.2. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
 - 2.3. The Department has identified this Contract as NON-R&D, in accordance with 2 CFR §200.87.
3. The State shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement in accordance with the per diem rates as follows:
 - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services wards, shall be \$8.25 per ward, per day, for up to 770 wards, as follows:
 - 3.1.1. The per diem rate shall be \$8.25 per ward per day for guardianship over the person services.
 - 3.1.2. The per diem rate shall be \$8.25 per ward per day for guardianship over the estate services.
 - 3.1.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.1.1 and 3.1.2 above.
 - 3.2. The hourly reimbursement rate for the provision of training in Exhibit B Section 1, Subsection 1.4, and Paragraph 1.4.1 shall be \$60.00, not to exceed 25 hours for a total amount of \$1,500.00.
 - 3.3. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services as requested by the Bureau of Elderly and Adult Services shall be \$8.25, per ward, per day, for up to 42 wards, as follows:
 - 3.3.1. The per diem rate shall be \$8.25 per ward per day for

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- guardianship over the person services.
- 3.3.2. The per diem rate shall be \$8.25 per ward per day for guardianship over the estate services.
 - 3.3.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.3.1 and 3.3.2 above.
 - 3.4. The per diem rates will be extended to the last day of the month following the month in which the ward dies or for whom guardianship service are terminated.
 - 3.5. For wards referred for guardianship services by the Bureau of Elderly and Adult Services, the actual cost paid by Contractor for expenses incurred in the performance of Contractor's duties for guardianship over the estate under this Agreement, including, but not limited to, filing fees, bond costs and appraisal fees where no other source of reimbursement exists, shall not exceed \$3,574.50.
4. Payment to the Contractor for the provision of services requested by the Department's Bureaus of Mental Health Services or Developmental Services shall be made on a monthly basis subject to the following conditions:
- 4.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Office of Client and Legal Services and provided to the Contractor.
 - 4.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
 - 4.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
 - 4.4. The Contractor may be compensated for time spent traveling and appearing in the Circuit Court-Probate Division preceding appointment, as follows:
 - 4.4.1. The hourly rate of \$60.00 shall be billed using a six (6) minute unit by submitting a monthly invoice that details the actual time spent.
 - 4.4.2. The maximum billable amount for each case preceding appointment by the Circuit Court-Probate Division shall be \$300 per case.
 - 4.5. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian over the person and/or guardian over the estate and when the Contractor no

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

longer provides guardianship over the person and/or estate.

- 4.6. The Contractor shall review cases referred by the Office of Client and Legal Services on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from the Office of Client and Legal Services.
- 4.7. The Contractor shall transfer the ward from the Office of Client and Legal Services funded slot within sixty (60) days of alternate funding becoming available.
- 5. Payment to the Contractor for the provision of services requested by the Bureau of Elderly and Adult Services (BEAS) shall be made on a monthly basis subject to the following conditions:
 - 5.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Bureau of Elderly and Adult Services and provided to the Contractor.
 - 5.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
 - 5.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
 - 5.4. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian of a person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or the estate.
 - 5.5. The Contractor shall review cases on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from BEAS.
 - 5.6. The Contractor shall transfer wards from a BEAS funded slot within sixty (60) days of alternate funding becoming available.
- 6. The Contractor shall seek reimbursement from other payer sources when providing protection services as described in Paragraph 1.1.16 of Exhibit B, Scope of Services. The Department shall not reimburse for services under this Agreement for protection services described in Paragraph 1.1.16 of Exhibit B, Scope of Services.
- 7. The Contractor shall submit an invoice in a form satisfactory to the State by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
- 8. The Contractor shall ensure each invoice is completed, dated and returned to the Department in order to initiate payment.
- 9. In lieu of hard copies, all invoices may be assigned an electronic signature and

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov, or invoices may be mailed to:

Tanja Godtfredsen
Department of Health and Human Services
105 Pleasant Street
Concord, NH 03301

10. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
11. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
12. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
13. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
14. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
15. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
16. Audits
 - 16.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 16.2. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 16.3. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

-
- 16.4. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 16.5. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 16.6. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 16.7. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

New Hampshire Department of Health and Human Services
Exhibit D



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Office of Public Guardian

6-5-2020
Date

Roger P. John
Name: ROGER P JOHN
Title: PRESIDENT

New Hampshire Department of Health and Human Services
Exhibit E



CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: Office of Public Guardian

6-5-2020
Date

Roger P. Johnson
Name: ROGER P JOHNS
Title: PRESIDENT

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

New Hampshire Department of Health and Human Services
Exhibit F



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Vendor Name: Office of Public Guardian

6-5-2020
Date

Roger P. Jobin
Name: ROGER P. JOBIN
Title: PRESIDENT

Vendor Initials: RPJ

Date: 6-5-2020

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Vendor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Vendor Initials RPJ

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit G



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

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

- 1. By signing and submitting this proposal (contract) the Vendor agrees to comply with the provisions indicated above.

Vendor Name: Office of Public Guardian

Roger P. Jobin

Name: ROGER P. JOBIN

Title: PRESIDENT

6-5-2020

Date

Exhibit G

Vendor Initials

RJ

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Vendor Name: Office of Public Guardian

6-5-2020
Date

Roger P. Jobin
Name: ROGER P. JOBIN
Title: PRESIDENT

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

3/2014

Contractor Initials

RPS

Date

6-5-2024

New Hampshire Department of Health and Human Services



Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

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

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

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

New Hampshire Department of Health and Human Services



Exhibit I

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

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

RPJ

Date 6-5-2020

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit 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, 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, the Privacy and Security Rule.

RD

6-5-2020

New Hampshire Department of Health and Human Services



Exhibit I

- 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) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services
The State

[Signature]
Signature of Authorized Representative

Christie Tappan
Name of Authorized Representative

Associate Commissioner
Title of Authorized Representative

6-8-2020
Date

Office of Public Guardian
Name of the Contractor

[Signature]
Signature of Authorized Representative

Roger P. Jobin
Name of Authorized Representative

PRESIDENT
Title of Authorized Representative

6-5-2020
Date

New Hampshire Department of Health and Human Services
Exhibit J



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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of Individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

Contractor Name: Office of Public Guardian

6-5-2010
Date

Roger P. Jobin
Name: ROGER P. JOBIN
Title: PRESIDENT

New Hampshire Department of Health and Human Services
Exhibit J



FORM A

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

- The DUNS number for your entity is: 969885144
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

NO YES

If the answer to #3 above is YES, stop here

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

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



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative therefrom disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

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6-5-2020

New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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DHHS Information Security Requirements



5. Determine whether Breach notification is required; and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Guardianship Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Tri-County Community Action Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 24, 2020, (Item #18), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 17, and Exhibit A, Revisions to Standard Contract Provisions, Paragraph 1.2., the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to extend the term of the agreement, increase the price limitation, or modify the scope of services to support continued delivery of these services; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2024
2. Form P-37 General Provisions, Block 1.9, Contracting Officer for State Agency, to read:
Robert W. Moore, Director
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,797,928

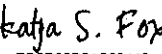
All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2022, or upon Governor and Council approval, whichever is later.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

6/2/2022

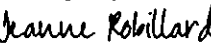
Date

DocuSigned by:

E00D05804C63443
Name: Katja S. Fox
Title: Director

Tri-County Community Action Program, Inc.

6/2/2022

Date

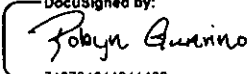
DocuSigned by:

40FC781085AD4C3
Name: Jeanne Robillard
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

6/3/2022

Date

DocuSigned by:

748731844D41480
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

State of New Hampshire

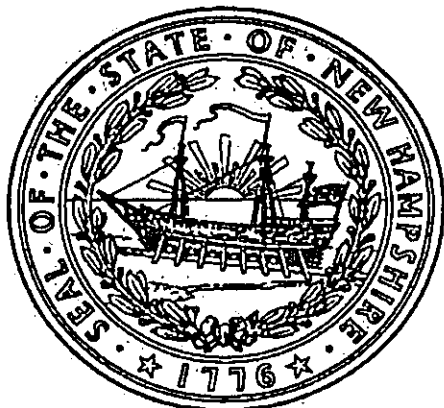
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. 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: 63020

Certificate Number: 0005774957



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Board Chair of Tri-County Community Action Program, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 25th, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard, CEO and or Randall Pilotte, CFO (may list more than one person)
(Name and Title of Contract Signatory)

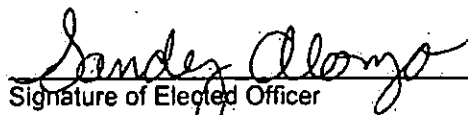
is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 5/27/2021



Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/31/2022

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 FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrea Nicklin PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com																					
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>Philadelphia Indemnity Ins Co</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B:</td> <td>Granite State Health Care and Human Services Self-</td> <td style="text-align: center;">524292</td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Philadelphia Indemnity Ins Co	18058	INSURER B:	Granite State Health Care and Human Services Self-	524292	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES **CERTIFICATE NUMBER:** 21-22 All Lines 22-23 WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2293454	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK2293461	07/01/2021	07/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE OED: <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB774416	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	HCHS20220000058 (3a.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 [Job #: Job Type: Contracts & Procurement]

CERTIFICATE HOLDER DHHS, State of NH Contracts & Procurement 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



Mission Statement

Tri-County Community action provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

CEO: Jeanne L. Robillard COO: Regan L. Pride CFO: Randall S. Pilotte

30 Exchange Street, Berlin NH 03570 P: 603-752-7001

www.tccap.org FB@TriCountyCommunityActionProgram

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

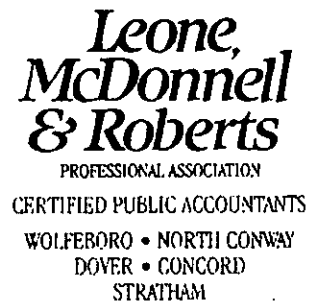
**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate
Berlin, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of functional expenses and cash flows for the years then ended, the related consolidated statement of activities for the year ended June 30, 2021 and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2021 and 2020, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,237,032	\$ 2,257,081
Restricted cash, Guardianship Services Program	1,317,839	796,937
Accounts receivable	1,617,249	1,322,852
Property held for sale	-	47,000
Pledges receivable	216,423	307,017
Inventories	52,985	102,430
Prepaid expenses	<u>53,594</u>	<u>77,882</u>
Total current assets	<u>6,495,122</u>	<u>4,911,199</u>
PROPERTY		
Property and equipment	12,917,935	12,344,805
Less accumulated depreciation	<u>(5,850,185)</u>	<u>(5,601,944)</u>
Property, net	<u>7,067,750</u>	<u>6,742,861</u>
OTHER ASSETS		
Restricted cash	<u>439,822</u>	<u>384,711</u>
TOTAL ASSETS	<u>\$ 14,002,694</u>	<u>\$ 12,038,771</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Current portion of long term debt	\$ 129,155	\$ 437,843
Current portion of capital lease obligations	-	3,554
Accounts payable	4,303	180,427
Accrued compensated absences	233,907	243,779
Accrued salaries	383,435	49,059
Accrued expenses	266,595	137,304
Refundable advances	324,140	181,463
Other liabilities	<u>1,400,645</u>	<u>850,982</u>
Total current liabilities	<u>2,742,180</u>	<u>2,084,411</u>
LONG TERM DEBT		
Long term debt, net of current portion	<u>4,577,505</u>	<u>4,792,557</u>
Total liabilities	<u>7,319,685</u>	<u>6,876,968</u>
NET ASSETS		
Without donor restrictions	6,199,624	4,565,253
With donor restrictions	<u>483,385</u>	<u>596,550</u>
Total net assets	<u>6,683,009</u>	<u>5,161,803</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,002,694</u>	<u>\$ 12,038,771</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021 Total</u>	<u>2020 Total</u>
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 18,296,354	\$ 415,056	\$ 18,711,410	\$ 14,909,313
Program funding	1,177,937	-	1,177,937	1,084,133
Utility programs	2,659,293	-	2,659,293	1,923,653
In-kind contributions	364,580	-	364,580	455,826
Contributions	462,340	-	462,340	326,215
Fundraising	1,802	-	1,802	32,544
Rental income	684,169	-	684,169	635,559
Interest income	888	-	888	923
(Loss) gain on disposal of property	(27,288)	-	(27,288)	257,717
Loss on write down of property held for sale	-	-	-	(255,492)
Other revenue	13,364	-	13,364	4,379
	<u>23,633,439</u>	<u>415,056</u>	<u>24,048,495</u>	<u>19,374,770</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>528,221</u>	<u>(528,221)</u>	<u>-</u>	<u>-</u>
	<u>24,161,660</u>	<u>(113,165)</u>	<u>24,048,495</u>	<u>19,374,770</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,017,860	-	1,017,860	1,047,356
Head Start	2,856,419	-	2,856,419	2,769,065
Guardianship	760,053	-	760,053	769,597
Transportation	870,078	-	870,078	991,504
Volunteer	96,817	-	96,817	94,845
Workforce Development	40,175	-	40,175	346,114
Carroll County Dental	669,641	-	669,641	653,810
Support Center	356,359	-	356,359	558,244
Homeless	4,760,909	-	4,760,909	800,148
Energy and Community Development	8,541,527	-	8,541,527	7,824,201
Elder	1,192,453	-	1,192,453	1,149,136
Housing Services	192,010	-	192,010	220,900
	<u>21,354,301</u>	<u>-</u>	<u>21,354,301</u>	<u>17,224,920</u>
Supporting Activities:				
General and administrative	1,172,988	-	1,172,988	1,062,613
Fundraising	-	-	-	2,880
	<u>1,172,988</u>	<u>-</u>	<u>1,172,988</u>	<u>1,065,493</u>
Total functional expenses	<u>22,527,289</u>	<u>-</u>	<u>22,527,289</u>	<u>18,290,413</u>
CHANGE IN NET ASSETS	1,634,371	(113,165)	1,521,206	1,084,357
NET ASSETS, BEGINNING OF YEAR	<u>4,565,253</u>	<u>596,550</u>	<u>5,161,803</u>	<u>4,077,449</u>
NET ASSETS, END OF YEAR	<u>\$ 6,199,624</u>	<u>\$ 483,385</u>	<u>\$ 6,683,009</u>	<u>\$ 5,161,806</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Agency Fund	Head Start	Goodwill/State	Infrastructure	Youthment	Workforce Development	Carroll County Dental	Support Center	Homeless	Energy and Community Development	Elder	Housing Services	Total	General & Administration	Capitalization	Total
Direct Expenses																
Payroll	\$ 420,622	\$ 1,590,871	\$ 518,354	\$ 427,492	\$ 53,156	\$ 14,240	\$ 238,217	\$ 111,208	\$ 496,439	\$ 1,258,878	\$ 541,938	\$ 34,084	\$ 5,823,276	\$ 667,969	\$ -	\$ 8,481,235
Payroll taxes and benefits	114,864	458,854	141,578	86,532	14,246	5,286	57,825	28,362	124,300	368,858	128,187	-	1,848,463	171,815	-	1,721,268
Assistance to clients	31,899	-	-	79,632	-	10,850	-	73,857	3,084,734	5,803,629	962	-	9,864,863	-	-	9,864,863
Consumable supplies	15,063	224,233	9,863	12,788	8,717	53	45,030	3,472	13,388	468,802	298,851	1,278	1,106,370	13,443	-	1,113,813
Space costs and rentals	4,975	195,497	42,825	15,763	4,884	8,708	483	3,248	23,218	148,400	53,262	-	498,876	92,867	-	591,743
Depreciation expense	169,408	33,544	-	69,021	-	-	40,214	11,084	2,426	38,852	3,333	67,369	448,284	1,151	-	449,435
In-kind expended	-	123,709	-	29,683	-	-	-	80,078	48,507	-	72,828	-	364,591	-	-	364,591
Consultants and contractors	-	8,937	1,378	-	-	-	291,033	-	-	44	10,318	-	218,702	19,424	-	238,126
Utilities	135,721	23,781	20,811	14,346	1,535	1,123	12,783	18,170	23,800	43,414	25,548	23,837	349,038	4,036	-	353,075
Travel and meetings	1,389	58,943	2,023	22,740	182	113	1,370	867	17,188	23,188	9,785	-	138,995	2,458	-	139,153
Other direct program costs	(36,110)	37,081	1,810	20,309	2,048	-	1,249	5,472	20,806	58,987	21,932	37,742	109,873	13,077	-	180,080
Fiscal and administrative	1,721	1,005	10,788	882	1,047	-	7,807	1,773	3,186	33,666	4,670	2,389	68,444	154,629	-	203,073
Building and grounds maintenance	107,973	21,907	130	7,907	72	-	4,819	2,441	6,781	68,587	5,988	11,141	242,944	-	-	242,344
Interest expense	98,971	16	449	4	-	-	38,340	10	3	720	3	-	137,418	(104)	-	137,314
Vehicle expense	2,158	-	-	73,585	-	-	-	-	-	84,808	-	-	160,739	-	-	160,739
Insurance	48,950	7,079	506	2,208	2,208	-	1,334	2,686	3,714	8,891	-	1,251	77,328	21,502	-	98,830
Maintenance of equipment and rental	(56,023)	51,182	9,017	6,988	13,173	-	(3,131)	63	2,530	24,134	12,430	10,822	70,914	20,251	-	90,665
Fixed fees	(36,811)	-	-	-	-	-	1,748	-	1,258	1,273	3,212	-	(22,374)	10,440	-	(11,894)
Total Direct Expenses	1,017,860	2,828,418	780,653	870,878	96,817	40,175	608,541	366,338	4,780,909	8,541,527	1,192,453	192,010	21,354,301	1,172,988	-	22,527,289
Indirect Expenses																
Indirect costs	130,891	292,769	83,180	78,104	8,042	3,951	72,328	21,583	81,597	280,486	120,217	-	1,172,988	(1,172,988)	-	-
Total Direct & Indirect expenses	\$ 1,148,751	\$ 3,148,188	\$ 863,833	\$ 948,982	\$ 105,859	\$ 43,126	\$ 741,897	\$ 377,952	\$ 4,862,496	\$ 8,822,013	\$ 1,312,670	\$ 192,010	\$ 22,527,289	\$ -	\$ -	\$ 22,527,289

See Notes to Consolidated Financial Statements

TREASURY COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Agency Fund	Head Start	Guardianship	Transaction	Volunteer	Workforce Development	Carroll County Dental	Support Center	Homeless	Energy and Community Development	Elder	Housing Services	Total	General & Administration	Expatriation	Total	
Direct Expenses																	
Payroll	\$ 238,943	\$ 1,437,343	\$ 305,903	\$ 468,819	\$ 57,338	\$ 199,997	\$ 233,488	\$ 287,574	\$ 374,238	\$ 1,141,718	\$ 400,173	\$ 17,820	\$ 5,482,474	\$ 848,437	\$ -	\$ -	\$ 8,130,911
Payroll taxes and benefits	71,944	383,287	138,956	90,595	16,961	59,058	84,885	78,817	87,288	320,870	118,173	-	1,431,604	189,852	-	-	1,621,298
Assistance to clients	68,833	73	-	90,787	-	-	8,841	-	85,565	182,974	5,694,178	-	8,131,279	-	-	-	8,131,279
Consumable supplies	23,124	181,459	9,940	8,856	2,392	2,113	34,803	4,798	5,541	208,090	333,333	885	873,501	10,768	-	-	884,269
Space costs and rentals	7,487	180,083	40,811	13,288	4,151	62,790	-	8,578	25,018	128,812	52,347	-	523,175	70,835	-	-	594,030
Depreciation expense	159,309	81,871	-	50,182	-	-	43,680	12,070	1,433	38,263	3,453	87,388	435,310	3,157	-	-	438,467
In-kind expended	-	273,882	-	68,017	6,729	-	-	37,759	57,179	-	11,250	-	455,828	-	-	-	455,828
Consultants and contractors	2,208	9,412	3,848	-	-	-	198,772	-	-	325	19,448	-	234,009	13,749	-	-	247,756
Utilities	151,788	24,788	19,037	16,499	1,338	8,989	10,474	25,984	23,398	42,518	23,060	23,303	373,161	8,903	-	-	380,064
Travel and meetings	347	68,974	20,039	54,002	284	5,936	1,878	6,429	14,740	22,171	20,927	823	214,348	18,804	-	-	231,152
Other direct program costs	45,842	52,207	1,745	17,286	2,992	200	1,749	678	5,825	30,981	44,545	56,950	261,110	4,561	2,880	-	268,561
Fiscal and administrative	18,635	2,041	24,589	900	1,045	220	8,830	2,499	2,550	29,497	4,823	8,013	102,752	78,036	-	-	178,788
Building and grounds maintenance	91,683	27,273	110	5,103	-	-	6,924	8,357	4,657	731	2,355	18,843	168,218	-	-	-	168,218
Interest expense	107,855	280	523	71	8	-	21,842	102	-	1,083	-	-	132,768	531	-	-	133,297
Vehicle expense	5,445	-	-	95,868	-	-	-	-	-	79,883	-	-	181,178	-	-	-	181,178
Insurance	47,078	7,353	484	2,112	1,153	-	1,208	2,708	3,234	8,840	-	3,820	77,784	31,874	-	-	109,738
Maintenance of equipment and rental	5,737	51,008	5,772	1,848	557	-	5,541	1,322	115	18,770	12,638	20,150	129,475	9,181	-	-	139,656
Fixed fees	3,310	-	-	-	-	-	1,583	-	1,969	1,308	1,865	-	7,974	7	-	-	7,981
Total Direct Expenses	1,847,356	2,760,085	769,587	991,504	94,843	348,114	653,810	558,244	800,148	7,824,201	1,148,136	220,800	17,224,820	1,062,613	2,880	-	18,290,413
Indirect Expenses																	
Indirect costs	99,090	251,005	80,338	89,181	9,234	31,975	86,562	46,881	59,393	212,805	118,049	-	1,082,613	(1,062,613)	-	-	-
Total Direct & Indirect expenses	\$ 1,148,446	\$ 3,020,070	\$ 849,925	\$ 1,080,685	\$ 104,078	\$ 378,089	\$ 720,372	\$ 605,125	\$ 859,541	\$ 8,037,109	\$ 1,266,185	\$ 220,800	\$ 18,287,533	\$ -	\$ 2,880	\$ -	\$ 18,290,413

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,521,206	\$ 1,084,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	450,040	436,197
Loss (gain) on disposal of property	27,288	(2,225)
(Increase) decrease in assets:		
Accounts receivable	(294,397)	(48,769)
Pledges receivable	90,594	(75,856)
Inventories	49,445	(16,544)
Prepaid expenses	24,288	(43,845)
Increase (decrease) in liabilities:		
Accounts payable	(176,124)	(41,144)
Accrued compensated absences	(9,872)	39,700
Accrued salaries	334,376	(161,893)
Accrued expenses	129,291	47,780
Refundable advances	142,677	(15,694)
Other liabilities	549,663	252,787
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,838,475</u>	<u>1,454,851</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	25,000	4,495
Purchases of property and equipment	<u>(780,217)</u>	<u>(273,711)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(755,217)</u>	<u>(269,216)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(523,740)	(145,884)
Repayment on capital lease obligations	<u>(3,554)</u>	<u>(4,671)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(527,294)</u>	<u>(150,555)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	1,555,964	1,035,080
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>3,438,729</u>	<u>2,403,649</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 135,643</u>	<u>\$ 131,879</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 393 volunteers, ages 55 and older, of which 225 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 28,000 hours yearly.

Workforce Development

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 14 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program. A separate audit of Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance)*. An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

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

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

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

The Organization has net assets with donor restrictions of \$483,385 and \$596,550 at June 30, 2021 and 2020, respectively. See **Note 13**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$324,140 and \$181,463 as of June 30, 2021 and 2020, respectively.

Nonprofit tax status

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2021 and 2020, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

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

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2021 and 2020.

As of June 30, 2021 and 2020, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$216,423 and \$307,017, respectively. This amount is included in grants and contracts on the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2020 was 10.80%. The actual rate for the year ended June 30, 2021 was approximately 11.37%, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2021 and 2020 was \$28,130 and \$25,483, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2021 and 2020.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

New Accounting Pronouncement

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****Other Matters**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread continue to affect the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

During the years ended June 30, 2021 and 2020, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents, undesignated	\$ 3,237,032	\$ 2,257,081
Accounts receivable	1,617,249	1,322,852
Pledges receivable	<u>216,423</u>	<u>307,017</u>
Total financial assets	<u>5,070,704</u>	<u>3,886,950</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	483,385	596,550
Less net assets with time restrictions to be met in less than a year	<u>(412,665)</u>	<u>(410,015)</u>
Amounts not available within one year	<u>70,720</u>	<u>186,535</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,999,984</u>	<u>\$ 3,700,415</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,569,000 and \$2,860,000 at June 30, 2021 and 2020, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to \$250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	<u>2021</u>	<u>2020</u>
Cash, operations	\$ 3,237,032	\$ 2,257,081
Restricted cash, current	1,317,839	796,937
Restricted cash, long term	<u>439,822</u>	<u>384,711</u>
Total cash and restricted cash	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2021 and 2020 was \$20,059 and \$20,040, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2021 and 2020. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2021 and 2020 was \$174,755 and \$174,626, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2021 and 2020 was \$245,008 and \$190,045, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2021 and 2020, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2021 and 2020 consists of weatherization materials, totaling \$52,985 and \$102,430, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2021:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,931,953	\$ 4,233,084	\$ 5,698,869
Equipment	2,394,489	1,617,101	777,388
Construction in progress	172,653	-	172,653
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,917,935</u>	<u>\$ 5,850,185</u>	<u>\$ 7,067,750</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

Property consists of the following at June 30, 2020:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,810,288	\$ 3,753,302	\$ 6,056,986
Equipment	2,105,950	1,848,642	257,308
Construction in progress	4,727	-	4,727
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,344,805</u>	<u>\$ 5,601,944</u>	<u>\$ 6,742,861</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$449,153 and \$435,310, respectively.

The Organization had property held for sale at June 30, 2020 amounting to \$47,000, which was classified as a current asset in the accompanying consolidated statements of financial position at June 30, 2020. The total loss on the write down to fair value of this property was \$255,492 in 2020.

NOTE 6. ACCRUED EARNED TIME

For the years ending June 30, 2021 and 2020, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2021 and 2020, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$233,907 and \$243,779, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 96,062	\$ 110,824
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	285,268	307,719
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016 and was paid off during the year ended June 30, 2021.	-	4,478
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	4,228
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	3,948
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	705

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	7,294
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. This note was paid off during the year ended June 30, 2021.	-	387,227
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,467,774	2,547,308
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,716,704	5,241,331
Unamortized debt issuance costs	<u>(10,044)</u>	<u>(10,931)</u>
Total long term debt	4,706,660	5,230,400
Less current portion due within one year	<u>(129,155)</u>	<u>(437,843)</u>
	<u>\$ 4,577,505</u>	<u>\$ 4,792,557</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

The scheduled maturities of long-term debt as of June 30, 2021 were as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 129,155
2023	134,452
2024	139,961
2025	145,697
2026	151,677
Thereafter	<u>4,015,762</u>
	<u>\$ 4,716,704</u>

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 8. CAPITAL LEASE OBLIGATIONS

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, which expired in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, which expired in May 2021. The assets and liabilities under the capital leases were recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2021 and 2020, consisted of the following:

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease was secured by the phone system and matured in November 2020.	\$ -	\$ 1,213
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease was secured by a copier and matured in March 2021.	-	944

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease was secured by a copier and matured in May 2021.	-	1,397
	-	3,554
Less current portion	-	(3,554)
	<u>\$ -</u>	<u>\$ -</u>

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum. There was no balance outstanding at June 30, 2021 and 2020. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2021 and 2020, the annual rent expense for leased facilities and office equipment totaled \$138,598 and \$181,004, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2021, are as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 127,467
2023	65,722
2024	43,884
2025	43,884
2026	42,869
Thereafter	<u>3,512</u>
	<u>\$ 327,338</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, transportation and elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2021 and 2020, approximately \$18,238,690 (76%) and \$14,380,020 (74%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2021 and 2020, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Temporary Municipal Funding	\$ 216,423	\$ 307,017
FAP	174,056	102,998
Restricted Buildings	39,913	85,713
Loans – HSGP	24,403	22,029
FAP/EAP	16,330	24,350
RSVP Program Funds	5,887	5,887
Head Start	5,856	-
RSVP – Matter to Balance	500	500
10 Bricks Shelter Funds	17	-
DOE	-	46,287
Donations to Maple Fund	-	1,571
Loans – HHARLF	-	104
Coronavirus Response	-	94
	<u> </u>	<u> </u>
Total net assets with donor restrictions	<u>\$ 438,385</u>	<u>\$ 596,550</u>

NOTE 14. COMMITMENTS AND CONTINGENCIES**Grant Compliance**

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2021, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$181,723 and \$155,278 were held in a segregated account at June 30, 2021 and 2020, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$59,517 and \$31,049 were held in a segregated account for the years ended June 30, 2021 and 2020, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling \$31,412 during the year ended June 30, 2020. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment during the year ended June 30, 2020.

NOTE 16. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 17. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 19, 2021, the date the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH10000-06-00	\$ 1,811,807
Head Start	93.600		01CH011938-01-00	1,100,815
CRSSA-Head Start	93.600			<u>44,544</u>
			CLUSTER TOTAL	<u>2,957,166</u>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA	171,618
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA	4,833,072
CV-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2001NHE5C3	787,286
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA 1056420	(12,553)
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA 1056420	<u>227,527</u>
			TOTAL	<u>6,008,950</u>
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANT3SS	6,489
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheat)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	<u>81,322</u>
			TOTAL	<u>87,811</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	300,127
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services		<u>181,544</u>
			TOTAL	<u>481,671</u>
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	<u>93,340</u>
			CLUSTER TOTAL	<u>642,822</u>
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	470,848
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	NONE	<u>279,400</u>
			TOTAL	<u>750,248</u>
Temporary Assistance for Needy Families (NHEP Workplace Success)	93.558	Southern New Hampshire Services, Inc.	16-DHHS-BWW-CSP-05	36,127
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	<u>24,800</u>
			TOTAL	<u>60,927</u>
HIV Care Formula Grants (Ryan White Care Program)	93.917	State of New Hampshire Department of Health and Human Services	530-500371	<u>2,932</u>
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	104,826
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	<u>13,524</u>
			TOTAL	<u>203,393</u>
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	93.556 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPIRDV	<u>13,226</u>
Provider Relief Fund	93.498			<u>31,678</u>
Projects for Assistance in Transition from Homelessness	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7926	<u>52,372</u>
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		15,000
CV-Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		<u>19,319</u>
			TOTAL	<u>34,319</u>
Total U.S. Department of Health and Human Services				\$ <u>10,758,033</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007935	\$ 277,664
Total U.S. Department of Energy				\$ 277,664
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002		19SRAN-H001	\$ 77,198
Total U.S. Corporation for National and Community Service				\$ 77,198
U.S. Department of Agriculture				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 138,900
FOOD DISTRIBUTION CLUSTER				
Emergency Food Assistance Program	10.589	BMCAP	CLUSTER TOTAL	17,739
Total U.S. Department of Agriculture				\$ 156,639
U.S. Department of Homeland Security				
Emergency Food & Shelter Program (FEMA)	97.024			\$ 5,886
CV-Emergency Food & Shelter Program (FEMA)	97.024			22,775
Total U.S. Department of Homeland Security				\$ 28,661
U.S. Department of Justice				
Crime Victim Assistance (VOCA)	18.675	State of New Hampshire Coalition against Domestic and Sexual Violence	VOCA	\$ 112,770
Sexual Assault Services Formula Program (SASP)	18.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2019-KF-AX-0043	17,173
OVW Technical Assistance Initiative	18.528	Grafton County Court	OVW-2016-13829	13,794
Total U.S. Department of Justice				\$ 143,737
U.S. Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X048	\$ 578,390
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X006	6,297
Total U.S. Department of Transportation			CLUSTER TOTAL	6,297
				\$ 582,687
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 82,625
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery		58,804
			TOTAL	121,429
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH-002011001811	71,885
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-8494S-01-Coord-04	130,822
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NONE	36,165
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH-012011G00190	14,157
Total U.S. Department of Housing and Urban Development			TOTAL	253,029
				\$ 374,458

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Labor</u> WIA/WOA CLUSTER WIA/WIDA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0004	\$ 10,650
Total U.S. Department of Labor			CLUSTER TOTAL	\$ 10,650
<u>U.S. Department of the Treasury</u> Coronavirus Relief Fund Coronavirus Relief Fund	21.019	Volunteer NHI		\$ 24,301
	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		1,408,878
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Modification Program		8,553
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery COVID - 19 Long Term Care Stabilization Program		38,190
			TOTAL	1,480,920
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		2,639,018
Total U.S. Department of the Treasury				\$ 4,119,938
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 16,527,665
NON-FEDERAL				
New Hampshire Public Utilities Company - Electrical Assistance Program		BMCAP		\$ 291,218

NOTE A - BASIS OF PRESENTATION

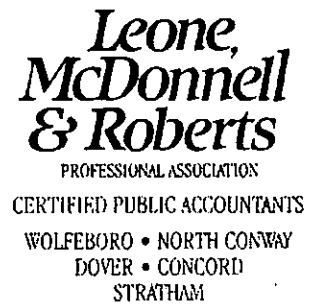
The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control.

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

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

Compliance and Other Matters

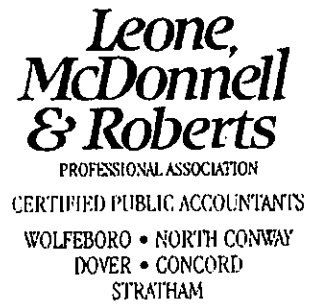
As part of obtaining reasonable assurance about whether Tri-County Community Action Program Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2021. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Program Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Leone McDonnell & Prokuts
Professional Association

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Dept. of Health & Human Services, LIHEAP – ALN 93.568
 - U.S. Dept. of the Treasury, Coronavirus Relief Fund – ALN 21.019
 - U.S. Dept. of the Treasury, ERAP – ALN 21.023
 - U.S. Dept. of Housing and Urban Development, CoC – ALN 14.267
 - New Hampshire Public Utilities Company, Electrical Assistance Program (non-Federal)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2022

Coos County

Carroll County

Grafton County

Board Chair

Charles Monaghan

Linda Massimilla

Sandy Alonzo

Richard Mcleod

Brian Hoffman

Treasurer

George Sykes

Fay Pierce

Ruth Heintz

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration ♦ Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management ♦ Budget performance and financial reporting
Innovative solutions & problem solving ♦ Capacity building
Professional presentations ♦ Public speaking
Dedication ♦ Imagination ♦ Determination ♦ Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.

Chief Executive Officer

Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.

Chief Operating Officer

Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.

Division Director: TCCAP Prevention Services

Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.

Program/Division Director: Support Center at Burch House

Littleton, New Hampshire 2007- 2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)

Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.

Direct Services/Volunteer Coordinator: Support Center at Burch House

Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12 ; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program

Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter

Jefferson, New Hampshire 1996-1999

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA

Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)

Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- ◆ Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- ◆ Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- ◆ Chairman, Haverhill Area Family Violence Council 1998-2003
- ◆ Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- ◆ Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- ◆ Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- ◆ Bethlehem Planning Board 2010 - 2015
- ◆ Bethlehem Conservation Commission 2006 - *current*
- ◆ Granite United Way, North Country Cabinet Member 2011-2012
- ◆ TCCAP: Commendation- Division Director Award, 2011
- ◆ Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- ◆ Licensed Foster Parent, State of NH 2000-2006
- ◆ Small Business Owner : Aurora Energies 2015- *current*
- ◆ Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- *current*
- ◆ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

E D U C A T I O N

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

**Brenda Gagne
Tri County Community Action Program Inc.**

Professional Skills:

Demonstrated administrative experience and skills
Fiscal management skills or experience in administering grants and/or department budgets
Strong grant development experience, high quality research, for federal, state funding
Excellent interpersonal skills with an ability to build and maintain among faculty and staff
Previous administrative experience or evidence of administrative skills required to lead a large department
Leadership skills and experience to implement policies and procedures
Effective communication skills and team building capabilities

**Tri County Community Action Program
Economic Supports Department Head
6/2020 to Present**

Manage a department of 4 Program Directors and staff
Advise programs on funding opportunities to include Federal, State and Local
Represent Agency at State and Local levels.
Monitor Program Budgets and Operations
Handle staff complaints when merited

**Tri County Transit
Director of Transportation
5/2017 – 6/2020**

Responsibilities include;
Oversight of the operations, maintenance and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Grant Management State of NH DOT, NH DHHS
Drug & Alcohol Management
Financial Management
Title VI, ADA Policy Management

**Tri County Transit
Operations Manager
7/2004-5/2017**

Responsibilities include;

- *Running the daily operations of a public transit and para transit service.
- *Facility Management.
- *Gathering statistics
- *Quarterly reporting to NHDOT and BEAS.
- *Preparing quarterly invoices to BEAS and NHDOT
- *Weekly employee scheduling, staff management.
- *Creating procedure manuals
- *Grant writing
- *Budget preparation
- *Writing Warrant Articles
- *Drug & Alcohol Testing
- *Emergency Preparedness

**Mountain Village Construction
Accounts Manager/Office Manager
5/1995 - 1/2004**

Responsibilities included;

- *Customer service.
- *Accounting using Quick Books Pro.
- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

**Milan Parks and Recreation Dept.
Parks and Recreation Director
6/1997 - 3/2002**

Responsibilities included;

- *Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- *Development of new programs and year round activities.
- *Producing yearly budgets.
- *Applying for Federal and State Grants.

Education:

**Granite State College
Emergency Management**

**Southern New Hampshire University
Bachelor of Business Administration**

DONNA M. C. KEDDY

Career Objective: To utilize my experience in the Probate Forum to advocate for incapacitated individuals for the improvement of their quality of life.

EMPLOYMENT:

2003-Present - Tri-County CAP, Inc. Guardianship Services- Director

Directorship approved by Board of Directors on 4/21/2004

Acting Director effective 5/13/2003

1993-2003 – TCC/GS Assistant Director/Estate Supervisor

1/01/1993-5/12/2003 - Duties include Management of the Estate and Trust Departments, direct supervision of five financial managers, ie: Estate Managers, Payee Specialist and Benefits Administrator, indirect supervision of entire program staff as Director's designee. This position also includes carrying an Estate and Trust Caseload.

1991-1992 – TCC/GS Estate Manager

6/1991-12/1992 - Duties included the development of a more efficient system to manage and account for wards resources. Continual training and understanding of the Probate System and all public assistance programs and systems, plus Social Security and Veteran Administrative systems. Also carried an Estate and Payee Caseload. Duties also included Administrative Program functions. Direct supervision of estate and support staff.

1988-1992 – TCC/GS Administrative Assistant/Staff Guardian

11/1988-12/1992 - Duties included Administrative Program Functions, Payee Responsibilities, and a guardianship caseload at Glencliff Home for the Elderly.

1985-1989 Bookkeeper for Diamond International Corporation

Woodland Division based out of Lancaster/Groveton, New Hampshire

EDUCATION:

1973-1977 Ludlow High School, Business Study
 Ludlow, MA
 National Honor Society

D Keddy *2

CERTIFICATIONS: Member since 1988. Registered Guardian, Conference Presenter National Guardianship Foundation. National Master Guardian, Center for Guardianship Certification.

Professional Qualifications and Background:

- *Development of comprehensive program policies and protocols for the establishment of Estate, Trust, Protective Payee, and Benefit Management Services for state-wide public guardianship program with oversight of the associate director, staff guardians, estate and benefit staff in both Whitefield and Concord offices.
- *Consultation services to family guardians and individuals either considering Guardianship over a loved one or education regarding guardianship standards and responsibilities both on a fee-for-service basis and as a professional courtesy to the Probate Court and the general public.
- *Member of the National Guardianship Association (NGA) from 1988 to present.
- *Certified as a National Registered Guardian through the NGA in 1997.
- *Presenter at the National Guardianship Conference in Arlington, Virginia 1998.
Topic: The Keys of Estate Management "The First Ninety "Days".
- *Selected by Judge Maher, then Administrative Probate Judge, to be on his committee to produce a handbook to guide, assist, and provide resources to individuals that are responsible for making health care decision for others.
- "Making Medical Decisions for Someone Else: A New Hampshire Handbook (2007).
- *Appointed to Judge King's Task Force on Professional Guardians 6/24/2008.
Purpose: need to ensure that the guardians serving the vulnerable population are held to high professional and ethical standards and have adequate education, training and experience. (Article in Coos County Democrat July 2, 2008). The NH House passed the proposed legislation for the amendment on RSA 464-A:10 on 5/20/2009.
- *Certified as a National Master Guardian through the Center for Guardianship Certification on 4/1/2010.

JAYNE ELIZABETH MCCABE

Career Objective:

To work for a customer orientated human services organization that enables me to utilize a variety of leadership and management skills in a challenging setting.

EMPLOYMENT:

8/98- present TRI-COUNTY CAP, INC., GUARDIANSHIP SERVICES

Associate Director - 4/04 to present

Duties include assisting the Director in the overall management of the program, supervision of staff guardians, training and orientation of staff, and quality assurance activities. Managing assigned case load.

Senior Staff Guardian- 11/02 to 4/04

Duties included direct supervision of 7 staff guardians, staff training and orientation, and working with the program management team.

Staff Guardian- 8/98 to 10/02

Duties included making medical and treatment decisions for incapacitated adults, working with treatment teams from a variety of community agencies, and advocacy.

4/83- 11/98 MOORE CENTER SERVICES INC.

Self Determination and Special Projects Director- 2/98 to 11/98

Primary responsibilities included coordination of regional self-determination project a part of a state-wide grant from the Robert Wood Johnson Foundation. Primary focus included developing a data collection system, facilitating necessary training, and identification of systems issues which impacted the ability of the consumers to exercise choice and control. Secondary responsibilities included coordination of regional quality assurance activities.

JE McCabe *2

Quality Assurance Director- 11/93 to 2/98

Areas of authority included coordination of regional quality assurance activities; coordination of regional client rights activities including complaint investigation, problem resolution and trend analysis; and, coordination of regional staff development and training activities.

Director of Regional Residential Services- 2/88-11/93

Areas of authority included directing programmatic support and administrative services for residential programs services 127 individuals within a seven community region; management of owned and lease property; negotiating and monitoring subcontracts; formulation and management of program budget.

Residential Supervisor- 3/86 to 2/88

Supervision of staffed residences; recruitment, training and supervision of private residential providers; and, coordination of quality assurance and licensing activities.

Various other positions within the agency- 4/83 to 3/86

EDUCATION:

1986 NEW HAMPSHIRE COLLEGE, Manchester, New Hampshire

M.S., Human Services Administration

1983 SAINT ANSELM COLLEGE, Goffstown, NH

B.S., Criminal Justice

CERTIFICATIONS:

Center for Guardianship Certification:

National Master Guardian 4/2010 to present

National Certified Guardian 10/1999 to 4/2010

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$0
Randall Pilotte	Chief Financial Officer	\$0
Brenda Gagne	Department Head	\$65,000
Donna Keddy	Program Director	\$14,965.50
Jayne McCabe	Associate Director	\$31,492.50

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MAC

Lori A. Shilbette
Commissioner

Melissa A. St. Cyr, Esq.
Chief Legal Officer

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LEGAL AND REGULATORY SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9443 1-800-852-3345 Ext. 9443
Fax: 603-271-1912 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

June 8, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Sole Source** contracts with the vendors listed below in an amount not to exceed \$6,299,383 to provide public guardianship services, with the option to renew for up to two (2) additional years, effective July 1, 2020, or upon Governor and Council approval, whichever is later, through June 30, 2022. 2% Federal Funds. 98% General Funds.

Vendor Name	Vendor Code	Area Served	Contract Amount
Office of Public Guardian	166528-B001	Concord, NH	\$4,900,419
Tri-County Community Action Program	177195-B009	Berlin, NH	\$1,398,964
		Total:	\$6,299,383

Funds are available in the following accounts for State Fiscal Year 2021, and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

SEE ATTACHED FISCAL DETAILS

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

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
2022	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
			Subtotal	\$6,039,289.00

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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**05-96-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT, HHS: ELDERLY & ADULT SVCS DIV, GRANTS FOR SOCIAL SVC PROG, SOCIAL
SERVICES BLOCK GRANT**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500734	Contracts for Prog Svc	48130201	\$130,047
2022	102-500734	Contracts for Prog Svc	48130201	\$130,047
			Subtotal	\$260,094
			Total	\$6,299,383

EXPLANATION

This request is **Sole Source** because the vendors are the only vendors able to provide the necessary services. RSA 547-B establishes the Public Guardianship and Protection Program for guardianship services to be provided per NH RSA 135-C:60 and NH RSA 171-A:10. NH RSA 547-B:6 requires the Department to contract with one or more organizations that the New Hampshire Supreme Court has designated as a public guardianship and protection program. The Office of Public Guardian and Tri-County Community Action Program are the only organizations the New Hampshire Supreme Court has designated as public guardianship and protection programs.

The purpose of this request is to provide guardianship services, statewide, for up to 1092 individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected or exploited, leaving them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs.

These services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals who are in state institutions as well as in community mental health and developmental service programs, statewide. Services provided ensure that the guardianships are maintained and limited in accordance with the standards embodied in RSA 464-A from July 1, 2020 to June 30, 2022.

Contracted services include mentoring and training services for family members who are willing to serve as guardian but who require a period of support. Providing this support will obviate the need for a public guardian in these cases, which results in a fiscal savings due to not needing to engage permanent public guardianship services.

Approval of the Contracts will allow the vendors to provide protection services on a statewide basis. These Contracts also meet the requirements of NH RSA 135-C:60, NH RSA 171-A: 10, II and NH RSA 161-F:52. The vendors agree to seek reimbursement from other payer sources, including social security, when providing protection services.

The attached Contracts include language that reserves the right to renew each contract for up to two (2) additional years, subject to the continued availability of funds, satisfactory performance of contracted services and Governor and Executive Council approval.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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Should the Governor and Council not authorize this request the Department would be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities and incapacitated adults who are abused, neglected or exploited, would be left at risk of substantial harm because of their inability to provide their own food, shelter, health care, safety, or to manage their personal affairs.

Areas served: Statewide.

Source of Funds: CFDA #93.667, FAIN #2001NHSOSR75

The Department will request General Funds in the event that Federal Funds are no longer available and services are still needed.

Respectfully submitted,



Lori A. Shibinette
Commissioner

Financial Detail

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

Office of Public Guardian	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
State Fiscal Year					
2021	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
2022	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
	Subtotal		\$0.00	\$4,640,325.00	\$4,640,325.00

Office of Public Guardian	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
State Fiscal Year					
2021	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
2022	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
	Subtotal		\$0.00	\$1,398,964.00	\$1,398,964.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICES BLOCK GRANT

Office of Public Guardian	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
State Fiscal Year					
2021	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
2022	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
	Subtotal		\$0.00	\$260,094.00	\$260,094.00
	Grand Total		\$0.00	\$6,299,383.00	\$6,299,383.00

Subject: Guardianship Services (SS-2021-DBH-01-GUARD-02)


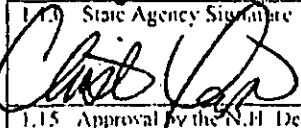
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange Street Berlin NH, 03570	
1.5 Contractor Phone Number (603) 750-3010	1.6 Account Number 05-95-92-922010-4114-102-500731	1.7 Completion Date June 30, 2022	1.8 Price Limitation \$1,398,964
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number: (603) 271-9631	
1.11 Contractor Signature  Date: 6/3/2020		1.12 Name and Title of Contractor Signatory Jeanne Robillard Chief Executive Officer	
1.13 State Agency Signature  Date: 6-5-2020		1.14 Name and Title of State Agency Signatory Christine Toppan, Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, Ch: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: Catherine Pinos On: 06/08/20			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials JK
 Date 6/13/20

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

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

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

Contractor Initials JR
Date 6/3/20

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials JK
Date 6/3/20

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT A

REVISIONS TO STANDARD CONTRACT PROVISIONS

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
 - 3.3. The parties may extend the Agreement for up to two (2) additional year(s) from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

JK

6/3/20

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

Scope of Services

1. Statement of Work

1.1. Scope of Work Applicable to all Guardianship Services

- 1.1.1. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.1.2. For the purposes of this agreement, ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the Circuit Court – Probate Division
- 1.1.3. The Contractor shall provide public guardianship and protection services to safeguard the liberty and well-being of individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:
 - 1.1.3.1. Provide personal needs for food, clothing, shelter, health care or safety; or
 - 1.1.3.2. Manage their property or financial affairs.
- 1.1.4. The Contractor shall provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C: 60, Guardianship; NH RSA 161-F: 52, Guardianship; and RSA 171-A: 10, Residential Services; Legal Counsel and Guardianship.
- 1.1.5. The Contractor shall provide public guardianship services to persons in Paragraph 1.1.4, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, co-guardian, conservator, or temporary guardian of the person and/or estate of the individual.
- 1.1.6. The Contractor will provide protection services to individuals in Paragraph 1.1.4, statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.
- 1.1.7. The Contractor shall provide services to individuals only upon receiving prior approval from the Department of Health and Human Services, Office of Client and Legal Services.
- 1.1.8. The Contractor shall refer individuals to the Disability Rights Center - NH, the New Hampshire Legal Assistance or other attorney when referrals from the Department's Office of Client and Legal Services for

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the individual.

- 1.1.9. The Contractor shall direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:
 - 1.1.9.1. The Glenclyff Home for the Elderly;
 - 1.1.9.2. New Hampshire Hospital;
 - 1.1.9.3. Community agencies in the mental health system;
 - 1.1.9.4. Agencies in the developmental services system; and
 - 1.1.9.5. Agencies in the adult and elderly system.
- 1.1.10. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services, unless the Contractor:
 - 1.1.10.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments.
 - 1.1.10.2. Includes documentation of efforts made to decline guardianship appointments with its monthly invoices.
 - 1.1.10.3. The State has responsibility to safeguard the person pursuant to RSA 135-C: 60, RSA 171-A: 10, II, and RSA 161-F: 52.
- 1.1.11. The Contractor shall provide guardianship and protection services to individuals, in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
 - 1.1.11.1. Notwithstanding the ethics and standards for guardians cited in Paragraph 1.1.11, for monthly visits, the Contractor shall make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
 - 1.1.11.2. The Contractor shall attempt to have a video conference, or telephone contact if technology for a video conference is

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

not available, with the ward in the instance the ward is out of the State of New Hampshire for an extended period of time and it would not be feasible for the Contractor to see the ward face to face on the basis outline in Subparagraph 1.1.11.1 above.

- 1.1.11.3. The Contractor may suspend face-to-face visits as required in Subparagraph 1.1.11.1 until an alternative plan can be developed that maintains personal safety of all parties if the ward exhibits unsafe behavior or is aggressive to the point of physical harm to the Contractor.
- 1.1.12. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.1.13. The Contractor agrees shall not provide individuals with direct services, which include:
 - 1.1.13.1. Psychotherapy;
 - 1.1.13.2. Case management;
 - 1.1.13.3. Transportation;
 - 1.1.13.4. Financial aid; or
 - 1.1.13.5. Other social services available through governmental or nonprofit agencies.
- 1.1.14. The Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to individuals served and the decisions to be made on behalf of such individuals shall not be directed or influenced by the State.
- 1.1.15. The Contractor may provide guardianship and protection services for individuals other than those who are referred for services pursuant to this Agreement, ensuring:
 - 1.1.15.1. Pursuant to RSA 547-B: 7, no funds provided under this Agreement are expended for those individuals.
 - 1.1.15.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.1.16. The Contractor shall accept and investigate complaints from the Department regarding services performed, including the

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.

- 1.1.17. The Contractor shall allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate.
- 1.1.18. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.

1.2. Guardianship Services

- 1.2.1. The listing and description of services to be provided to wards are not intended to restate existing rules and regulations currently in place, but rather to clarify the relationship of the Contractor with respect to its wards who need and receive services in the developmental services; mental health services; or elderly and adult service systems.
- 1.2.2. The Contractor agrees that all of the responsibilities referenced in Subsection 1.2 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.2.3. The Contractor shall make decisions regarding the residential and day placement of each ward, utilizing:
 - 1.2.3.1. The standards of least restrictive environment; and
 - 1.2.3.2. What is in the best interests of the individual ward.
- 1.2.4. The Contractor shall ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
 - 1.2.4.1. Evaluations;
 - 1.2.4.2. Treatment; and
 - 1.2.4.3. Services.
- 1.2.5. The Contractor shall advocate for and request all necessary and appropriate services to which the ward is entitled, in accordance with:
 - 1.2.5.1. The ward's service and/or treatment plan;
 - 1.2.5.2. the ward's expressed preferences or best interests consistent with the Contractor's Code of Ethics and national Guardianship Association Standards of Practice; and

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

- 1.2.5.3. Established Department standards and State law.
- 1.2.6. The Contractor shall be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
 - 1.2.6.1. Medical Care;
 - 1.2.6.2. Professional care;
 - 1.2.6.3. Legal counsel;
 - 1.2.6.4. Counseling;
 - 1.2.6.5. Behavioral health services;
 - 1.2.6.6. Changes in individual service and/or treatment plans; and
 - 1.2.6.7. Other clinically or legally significant treatment plans or services.
- 1.2.7. The Contractor shall ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.2.8. The Contractor shall be available to make all decisions, as required by RSA 464-A:26, and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.2.9. The Contractor shall remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Subsection 1.2.
- 1.2.10. The Contractor shall maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.2.11. The Contractor shall obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the ward, may:
 - 1.2.11.1. Contact other important and significant people in the ward's life.
 - 1.2.11.2. Interact with the ward's case manager.
 - 1.2.11.3. Interact others who share responsibility for meeting the needs of the ward.

1.3. Guardianship and Protection Services

Tri-County Community Action Program, Inc.

Contractor Initials

Handwritten initials in black ink, appearing to be 'JL'.

Date

6/3/20

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

- 1.3.1. The Contractor shall accept all protection services cases referred by the Department's Office of Client and Legal Services.
- 1.3.2. The Department shall make every attempt to obtain a Release of Information from the proposed client for the Contractor except where prohibited from doing so by law.
- 1.3.3. The Contractor shall be involved in the screening process for protection cases, as appropriate, or refer the individual to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.3.4. For persons referred to Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C: 60 and NH RSA 171-A: 10, II, the Contractor shall serve the current 280 wards receiving guardianship services, as well as any new persons referred for services, in accordance with Paragraph 1.1.8., above, for a total of up to 280 cases during the contract period.
- 1.3.5. The Contractor shall receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.

1.4. Technical Assistance

- 1.4.1. The Contractor may provide technical assistance to private guardians or training to staff that provide direct services to wards who are clients of the Department, which includes:
 - 1.4.1.1. Area agency staff; and
 - 1.4.1.2. Mental health services agency staff;

1.5. Staffing

- 1.5.1. The Contractor ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.
- 1.5.2. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 10 hours of annual continuing education, annually.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

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- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached herelo and incorporated by reference herein.
- 3. Reporting Requirements**
- 3.1. The Contractor shall provide quarterly reports of all written complaints filed against the Contractor, which includes:
- 3.1.1. A copy of the written complaint;
 - 3.1.2. Steps taken to resolve the complaint;
 - 3.1.3. The date that the complaint was resolved; and
 - 3.1.4. Steps to be taken in the following quarter to mitigate similar complaints from being filed in the future.
- 3.2. The Contractor shall provide an annual report, no later than August 1st that identifies names of guardians providing services with the number of continuing education hours obtained over the previous 12 month, ensuring supporting documentation is available for Department review upon request.
- 4. Performance Measures**
- 4.1. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.
- 5. Additional Terms**
- 5.1. Impacts Resulting from Court Orders or Legislative Changes**
- 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 5.2. Culturally and Linguistically Appropriate Services (CLAS)**
- 5.2.1. The Contractor shall submit and comply with a detailed description of the language assistance services they will provide to individuals with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.
- 5.3. Credits and Copyright Ownership**
- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the

New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

services of the Contract shall include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

- 5.3.2. All materials produced or purchased under the contract shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 5.3.3.1. Brochures;
 - 5.3.3.2. Resource directories;
 - 5.3.3.3. Protocols or guidelines;
 - 5.3.3.4. Posters; and
 - 5.3.3.5. Reports.
- 5.3.4. The Contractor shall not reproduce any materials produced under the contract without prior written approval from the Department.

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

6. Records

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

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New Hampshire Department of Health and Human Services
Guardianship Services



EXHIBIT B

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- 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 6.1.4. Medical records on each patient/recipient of services.
- 6.2. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

Payment Terms

1. This Agreement is funded by 100 % General Funds.
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Contractor, in accordance with 2 CFR 200.0. et seq.
 - 2.2. The Department has identified this Contract as NON-R&D, in accordance with 2 CFR §200.87.
3. The State shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement, as follows:
 - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services clients shall be \$6.81 per ward, per day, for up to 280 clients and as follows:
 - 3.1.1. The Department will reimburse the Contractor at \$6.81 per ward per day when the Contractor provides guardianship over the person.
 - 3.2. The hourly reimbursement rate for the provision of technical assistance shall be \$60.00, not to exceed the amount of \$2,000.
 - 3.3. The hourly reimbursement rate for the provision of training shall be \$60.00, not to exceed the amount of \$1,500.
4. The Contractor shall seek reimbursement from other payer sources when providing protection services as described in Paragraph 1.1.15 of Exhibit B, Scope of Services. The Department will not reimburse for services under this Agreement for protection services described in Paragraph 1.1.15 of Exhibit B, Scope of Services.
5. The Contractor shall submit an invoice in a form satisfactory to the State by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
6. The Contractor shall ensure each invoice is completed, dated and returned to the Department in order to initiate payment.
7. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.dhhiinvoices@hhs.nh.gov, or invoices may be mailed to:

Tanja Godtfredsen
Department of Health and Human Services

[Handwritten Signature]
6/3/20

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

105 Pleasant Street
Concord, NH 03301

8. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
9. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
10. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
11. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
12. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
13. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
14. Audits
 - 14.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 14.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 14.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 14.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

JR

6/3/20

New Hampshire Department of Health and Human Services
Guardianship of Services



EXHIBIT C

- 14.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 14.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 14.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.
- 14.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

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New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

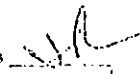
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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


Date 6/3/20

New Hampshire Department of Health and Human Services
Exhibit D



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

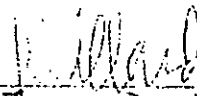
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.


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

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

Vendor Name: Tri-County Community Action Program, Inc.

6/3/2020
Date


Name: Jeanne Robillard
Title: Chief Executive Officer

Vendor Initials 
Date: 6/3/20



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV


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

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

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

Vendor Name: Tri-County Community Action Program, Inc.

6/3/2020
Date


Name: Jeanne Robillard
Title: CEO

Vendor Initials JR
Date 6/3/20

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549; 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

New Hampshire Department of Health and Human Services
Exhibit F



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Vendor Name: Tri-County Community Action Program, INC.

Date: 6/3/2020

Name: Jeanne Robillard
Title: CEO

Vendor Initials: [Signature]
Date: 6/3/20

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Vendor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Vendor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations, and Whistleblower Protections

New Hampshire Department of Health and Human Services
Exhibit G



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

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

- 1. By signing and submitting this proposal (contract) the Vendor agrees to comply with the provisions indicated above.

Vendor Name: Tri-County Community Action Program, Inc.

6/3/2020
Date

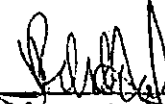

Name: Jeanne Robillard
Title: CEO

Exhibit G

Vendor Initials



Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith Based Organizations and Whistleblower protections

Date 6/3/20

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

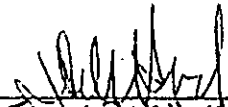
Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care,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

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

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

Vendor Name: Mt-County Community Action Program, INC.

6/3/2020
Date


Name: Joanne Robitard
Title: CEO

Vendor Initials JR
Date 6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

3/20/14

Contractor Initials

Date 6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

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

JR

6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

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

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

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

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

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

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Contractor Initials JK

Date 6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

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

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

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Contractor Initials

JK

Date

6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit 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, 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, the Privacy and Security Rule.

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Contractor Initials

Date 6/3/20

New Hampshire Department of Health and Human Services



Exhibit I

- 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) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services
The State

Christi Tappan
Signature of Authorized Representative

Christi Tappan
Name of Authorized Representative

Associate Commissioner
Title of Authorized Representative

6-5-2020
Date

Tire County Community Action Program, INC.
Name of the Contractor

Jeanne Robillard
Signature of Authorized Representative

Jeanne Robillard
Name of Authorized Representative

Chief Executive Officer
Title of Authorized Representative

6/3/2020
Date

New Hampshire Department of Health and Human Services
Exhibit J



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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

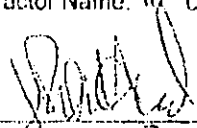
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-262 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Contractor Name: Ta-County Community Action Program, INC.

6/3/2020
Date


Name: James Robillard
Title: CEO

Contractor Initials: SR
Date: 6/3/20

New Hampshire Department of Health and Human Services
Exhibit J



FORM A

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

1. The DUNS number for your entity is: 073975708
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

NO YES

If the answer to #3 above is YES, stop here

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

Contractor Initials JR
Date 6/3/20

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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

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

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

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

V. LOSS REPORTING

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

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

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Handwritten initials in black ink, appearing to be 'JL' or similar, written over a horizontal line.

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