



Lori A. Shibinette
Commissioner

Joseph E. Ribsam, Jr.
Director

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

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

October 20, 2020

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

REQUESTED ACTION

Action 1: Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into contracts with the vendors listed below in an amount not to exceed \$22,140,059 to provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Division for Children, Youth, and Families (DCYF), with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2024. 100% General Funds.

Action 2: Further authorize an advance payment in the amount of \$3,154,971 to the vendors listed below, in accordance with the terms of the contracts, effective upon Governor and Executive Council approval. 100% General Funds.

Vendor Name	Vendor Code	Area Served	Contract Amount
Waypoint Manchester, NH	17766-B002	Claremont, Concord, Conway, Keene, Laconia, Manchester, Rochester, Seacoast, Southern	\$19,895,531
The Family Resource Center at Gorham Gorham, NH	162412-B001	Berlin and Littleton	\$2,244,528
		Total:	\$22,140,059

Funds are available in the following account for State Fiscal Year 2021, and are anticipated to be available in State Fiscal Years 2022, 2023 and 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.

05-95-042-421010-29580000, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: HUMAN SERVICES DIV, CHILD PROTECTION, CHILD – FAMILY SERVICES

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102/500731	Contracts for Prog Svc	42105893	\$4,409,446
2022	644/504195	Contracts for Prog Svc	42105893	\$5,671,271
2023	644/504195	Contracts for Prog Svc	42105893	\$6,029,671
2024	644/504195	Contracts for Prog Svc	42105893	\$6,029,671
			Total	\$22,140,059

EXPLANATION

The purpose of this request is for the Contractors to provide support, case management, and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Department's Division for Children, Youth and Families (DCYF).

One of DCYF's goals is to prevent families who come to the attention of the Division from requiring future DCYF intervention. Today, many of the families who receive a Child Protective Services (CPS) assessment (i.e., investigation) for child abuse/neglect return to DCYF for further intervention. A recent analysis¹ found that 32% of all families assessed by DCYF in calendar year 2017 returned to DCYF for a subsequent assessment within 12 months (and 40% returned within 18 months). This rate is higher for families assessed to be at high- or very high-risk for subsequent involvement using an actuarial risk assessment tool, rising to 45% and 54% for 12 and 18 months respectively. This cycle of recurrence suggests families' underlying needs and challenges linked to child abuse/neglect are not being sufficiently addressed.

However, until recently, DCYF has been unable to provide supports and services to prevent recurrence to many of the families that could benefit most. Traditionally, DCYF has assessed many families but provided ongoing services to a small few. This is because – prior to the reintroduction of voluntary services by the legislature in SFY2018 – DCYF was only allowed to provide ongoing case management and home-based services to families after an assessment if they received a legal finding of child abuse or neglect. But, due to the relatively stringent legal requirements necessary to obtain a court-finding in New Hampshire, many families who are at-risk of future maltreatment have their assessments closed without findings and do not receive ongoing services. As a result, families often need to experience another crisis, and need to re-enter the DCYF system to receive services that strengthen families, enable children to remain safely at home, and prevent future DCYF involvement. DCYF seeks to break this cycle of recurrence by significantly expanding the number of families who receive services on a voluntary basis, focusing on the highest-risk families.

The Contractors will provide a community-based voluntary services program (CB-VS) that will serve these high-risk families who need additional support to prevent future DCYF involvement. After meeting any immediate family needs and developing a service plan, CB-VS providers will help families build and maintain bridges to other parenting, economic, or behavioral/mental health services to address underlying needs, strengthen protective factors, and promote family well-being. The overall outcome goal of CB-VS is to safely prevent families from requiring DCYF intervention in the future.

Approximately 4,000 families will be served from January 1, 2021 to June 30, 2024.

The Contractors will provide services to families who/whom were recently assessed by DCYF for an allegation of abuse or neglect and as part of their CPS assessment were scored as being at high/very high-risk of future DCYF involvement using an actuarial risk assessment tool. Additionally, the Contractors will provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models with a focus on the following priorities:

- Working in partnership with families
- Focusing on family progress
- Focusing on programmatic solutions to difficult family experiences
- Celebrating family progress

Contractors will provide CB-VS services in two phases:

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

Referral and Engagement: The Contractors will orient the family to the CB-VS and build a rapport so the family will be willing to receive family stabilization supports and participate in service planning.

Family Stabilization: The Contractors will address immediate needs of the family, emphasizing what needs may make it difficult to establish family engagement. Immediate needs include but are not limited to: unstable housing, lack of consistent transportation, inadequate or lack of health insurance, discontinuation of state benefits, health concerns, and hospitalizations.

Service Planning: The Contractors will develop an initial service plan that reflects the goals and perspectives of the family, and the needs identified by the assessment tool.

Phase 2: Service Management, Transition and Closure

Service Management: The Contractors will meet the family's needs and achieve the goals identified in the service plan.

Transition and Closure: Contractors will assess when ongoing case management supports are no longer needed, and develop a plan with the family to transition out of CB-VS and into existing community based supports.

The Department will monitor contracted services using the following performance measures:

Service Activity:		Key performance metrics:
Phase 1	A. Referral & engagement	<ul style="list-style-type: none"> • % of referred families who enroll in CB-VS • % of referred families who receive face-to-face meeting within 3 days of referral
	B. Family stabilization	<ul style="list-style-type: none"> • % of families that are stabilized within the first 30 days
	C. Service planning	<ul style="list-style-type: none"> • % of families with a case plan within the first 30 days
Phase 2	D. Service management	<ul style="list-style-type: none"> • Median # of days from initial assessment to enrollment in additional supports and services • % of families who are accessing DCYF paid home-based services • % of families who meet their service plan goals
	E. Transition & closure	<ul style="list-style-type: none"> • % of families who are successfully established in ongoing supports • % of families who see improvement in assessment tool (to be specified by DCYF) • Family satisfaction with CB-VS (e.g., Net Promoter Score)
Outcomes	<p>% of families referred to CB-VS **</p> <ul style="list-style-type: none"> • who have a substantiated allegation of maltreatment within 6 months of the referral date • who have a subsequent assessment (investigation) 6 and 12 months after CB-VS discharge 	

The Department selected the Contractors through a competitive bid process using a Request for Proposals (RFP) that was posted on the Department's website from 4/16/2019 through 6/14/2020. The Department received sixteen (16) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Contract Provisions Section 1.1., of the attached contracts, the parties have the option to extend the agreements for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request DCYF will be unable to meet the needs of high risk families who come to DCYF's attention, which would perpetuate a system which is unable to break proactively intervene to prevent child abuse and neglect.

Areas served: Statewide

Respectfully submitted,



Lori A. Shibinette
Commissioner



**New Hampshire Department of Health and Human Services
Office of Business Operations
Contracts & Procurement Unit
Scoring Sheet**

Community-Based Voluntary Services

RFP-2021-DCYF-03-COMMU

RFP Name

RFP Number

Reviewer Names

Bidder Name

1. **Big Brother Big Sisters of New Hampshire**
2. **Mountain View Counseling**
3. **Easter Seals New Hampshire, Inc.**
4. **Neurodevelopmental Institute of New Hampshire, LLC**
5. **Community Action Partnership of Strafford County**
6. **Family Resource Center at Gorham**
7. **Seacoast Youth Services**
8. **Home Based Collaborative Family Counseling**
9. **Ascentria Community Services, Inc.**
10. **Greater Tilton Family Area Family Resource Center**
11. **Spaulding Youth Center**

Pass/Fail	Maximum Points	Actual Points
N/A	100	39
N/A	100	47
N/A	100	64
N/A	100	64
N/A	100	69
N/A	100	85
N/A	100	71
N/A	100	74
N/A	100	75
N/A	100	76
N/A	100	77

1. **Athena Cote**
2. **Cortney Levesque**
3. **Daryll Tenney**
4. **Geraldo Pilarski**
5. **Joseph Ribsam**
6. **Kali Giovanditto**
7. **Kristi Hart**
8. **Marti Ilg**
9. **Patrick Parkinson**
- 10.
- 11.
- 12.
- 13.

12. VNA at HCS, Inc.
13. Northeast Family Services of New Hampshire, Inc.
15. Beacon Health Options
16. Waypoint
16. TLC Family Resource Center

N/A	100	79
N/A	100	82
N/A	100	87
N/A	100	89
N/A	100	70

14. _____
15. _____
16. _____
17. _____
18. _____

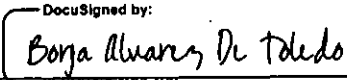

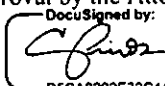
Subject: Community-Based Voluntary Services (RFP-2021-DCYF-03-COMMU-01)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Waypoint		1.4 Contractor Address 464 Chestnut Street Manchester, NH, 03105	
1.5 Contractor Phone Number (603) 518-4000	1.6 Account Number 05-095-042-421010-29580000	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$19,895,531
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 10/14/2020		1.12 Name and Title of Contractor Signatory Borja Alvarez De Toledo President and CEO	
1.13 State Agency Signature DocuSigned by:  Date: 10/15/2020		1.14 Name and Title of State Agency Signatory Joseph E. Ribsam, Jr. Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 10/19/2020 DSCA9202E32C4AE...			
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 omissions of the

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT A



REVISIONS TO STANDARD CONTRACT PROVISIONS

1. Revisions to Form P-37, General Provisions

- 1.1. 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 years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.2. 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.

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



EXHIBIT B

Scope of Services

1. Key Definitions

- 1.1. **Date of Referral:** Shall be defined as "the date in which the referral is made". The referral date should correspond with the "Begin date of services", indicated on the Division of Children Youth and Families (DCYF) Service Authorization Form.
- 1.2. **Days:** Shall be defined as a complete "overnight", calendar days, and shall include Saturday, Sundays and Holidays.
- 1.3. **Face-to-Face:** Shall be defined as the first face-to-face interaction following the Date of Referral in which a provider begins working with the families to deliver Community-Based Voluntary Services (CB-VS). Face-to-Face shall further be defined as in-person interactions; however, DCYF reserves the right to adjust the definition, with a thirty (30) day written or verbal notice to the Contractor agency.
- 1.4. **Open Case:** Open case shall be defined as any case opened to DCYF, including assessment, voluntary case, court case with focus on the family served by CB-VS.

2. Statement of Work

- 2.1. The Contractor shall ensure Community Based-Voluntary Services are available in towns covered by the Claremont, Concord, Conway, Keene, Laconia, Manchester, Rochester, Seacoast, Southern (+telework) CPS District offices of Division for Children Youth and Families. DCYF anticipated to refer from these sources the following number of families in year State Fiscal Year:
 - 2.1.1. From start of contract to end of SFY21: 600 families
 - 2.1.2. SFY22: 960 families
 - 2.1.3. SFY23: 960 families
 - 2.1.4. SFY24: 960 families
- 2.2. The Contractor shall provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with DCYF.
- 2.3. The Contractor shall provide services described in this agreement to families who/whom:
 - 2.3.1. Were recently assessed by DCYF for an allegation of abuse or neglect,
 - 2.3.2. As part of their CPS assessment, were scored as being at high/very high-risk of future DCYF involvement using an actuarial risk assessment tool,

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- 2.3.3. Did not receive a court finding of abuse/neglect as a result of their DCYF assessment, and
- 2.3.4. Could benefit from additional supports and be safely served in the community.
- 2.4. The Department reserves the right to refer other families to ensure adequate caseloads.
- 2.5. All referrals shall be accepted by the Contractor regardless of any other circumstances.
- 2.6. The Contractor shall provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models.
- 2.7. The Contractor shall provide services in a manner that includes, but is not limited to, the following priorities:
 - 2.7.1. Prioritizing working in partnership with families
 - 2.7.2. Focusing on family progress
 - 2.7.3. Focusing on programmatic solutions to difficult family experiences
 - 2.7.4. Celebrating family progress
- 2.8. The Contractor shall ensure all families receive referral and engagement, family stabilization and service planning activities within thirty (30) days of referral.
- 2.9. The Contractor shall embed within the local District Office on a semi-regular basis to provide in-person consultation to DCYF field service staff as needed.
- 2.10. The Contractor shall develop and maintain records on each family, log contact and interactions for each family, and maintain documentation of service plans. They will also maintain up-to-date family information, including contact information and service history.

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

- 2.11. **Referral and Engagement:** The Contractor shall orient family to the CB-VS (Community-Based Voluntary Service) and build a rapport so the family will be willing to receive family stabilization supports and participate in service planning.
 - 2.11.1. The Contractor shall participate in a warm handoff with the Department assessment worker to introduce the family and ensure a seamless transition from the Department assessment to CB-VS.
 - 2.11.2. The Contractor shall utilize an assessment tool specified by the Department.
 - 2.11.3. The Contractor shall collect basic family information, including but not limited to:

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- 2.11.3.1. Address and Phone number
- 2.11.3.2. Demographic information including but not limited to: Race, Age of clients, Number of children in the home, Gender of primary care giver(s)
- 2.11.4. The Contractor shall process and make initial contact with families within three (3) days of receiving DCYF referral.
 - 2.11.4.1. Referral days shall be defined as indicated in Section 1.1., and Section 1.2 shall conclude on the close of business on the third (3rd) day. For example, families referred on Friday, 10/2/20 at 3:00 p.m. would have until close of business on Monday 10/05/20 to establish initial contact.
 - 2.11.4.2. The Contractor shall maintain the ability to dictate staffing patterns that most appropriately align with this scope of work.
- 2.11.5. The Contractor shall ensure that families who have disengaged from the program remain connected with the services through persistent follow up including but not limited to: Flexible scheduling and rescheduling, Telephone Correspondence, Digital and personal interactions
- 2.11.6. The Contractor shall develop referral form in collaboration with the Department.
- 2.12. **Family Stabilization:** The Contractor shall address immediate needs of the family, emphasizing what needs may make it difficult to establish family engagement. Immediate needs include but are not limited to: Unstable housing, Lack of consistent transportation, Inadequate or lack of health insurance, Discontinuation of state benefits, Health concerns, such as lice outbreaks and bedbugs, hospitalizations,
 - 2.12.1. The Contractor shall develop with the family a near-term plan and address any immediate needs.
 - 2.12.2. The Contractor shall facilitate purchases for the family to address immediate needs, including but not limited to: Lice Treatment, Household items, Cleanup expenses, Gas cards, Items for children.
- 2.13. **Service Planning:** The Contractor shall develop an initial service plan that reflects the goals and perspectives of the family, the provider worker assigned to support the family and the needs identified by the assessment tool.
 - 2.13.1. The Contractor shall utilize an assessment tool, determined by the Department to understand the needs of the family and identify opportunities to reduce the rate of subsequent DCYF involvement.
 - 2.13.2. The Contractor shall complete all assessments within thirty (30) days, or within Phase 1, as appropriate for family needs.

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- 2.13.3. The Contractor shall support the families in identifying goals for their time in and after the service is complete and identify and prioritize needs and challenges.
- 2.13.4. The Contractor shall develop an initial service plan in collaboration with the family.
- 2.13.5. The Contractor shall collaborate with the Department to develop the service plan.
- 2.13.6. The Contractor shall utilize Department provided criteria, completed assessments, professional judgement, and families input to identify if DCYF-paid, home based services are required.
- 2.13.7. The Contractor shall verify and update any family information relevant to preparation of Phase 2, as indicated in Section 2.11.3., including but not limited to: Ensuring basic demographic information is up to date, adjusting meeting frequency, duration and times as needed

Phase 2: Service Management, Transition and Closure

- 2.14. **Service Management:** The Contractor shall meet the family's needs and achieve the goals identified in the service plan.
 - 2.14.1. The Contractor shall ensure the needs of the family are met and the goals identified in the service plan are met.
 - 2.14.2. The Contractor shall implement the service plan, coordinate critical services with parents, children and youth, including but not limited to:
 - 2.14.2.1. Providing service coordination and system navigation
 - 2.14.2.2. Referring and connecting families to community-based service providers, including but not limited to: Mental Health, behavioral Health, concrete supports and services, DCYF-paid home-based services
 - 2.14.3. The Contractor shall utilize flexible funding, where applicable, to facilitate purchase to help the family successfully access supports and services.
 - 2.14.4. The Contractor shall pre-plan for formal transition from CB-VS services, including for instances where the family has only received minimal service management.

Other requirements

- 2.15. The Contractor shall obtain, at their expense, a Criminal Background Check for all staff, including volunteers, providing direct services to clients under the contract.
- 2.16. The Contractor shall ensure staff have no convictions for the following crimes:

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- 2.16.1. A felony for child abuse or neglect, spousal abuse, and any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 2.16.2. A violent or sexually related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 2.16.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(s0)(A)(ii).
- 2.17. The Contractor shall report to DCYF Central Intake any suspicion of child abuse or neglect.

3. Exhibits Incorporated

- 3.1. 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.
- 3.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 3.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

4. Reporting Requirements

- 4.1. The Contractor shall submit monthly reports, which include, but are not limited to: Data to support performance improvement activities.
- 4.2. The Department reserves the right to request and the Contractor agency shall provide information on the following: What families benefited from flexible fund purchases, how much was spent per family (both average and individual families), and what the flexible funding money was spent on.
- 4.3. The Department reserves the right to establish data reporting and deliverable requirements throughout the duration of the contract.
- 4.4. The Department reserves the right to request service plan and other documentation, as indicated in Section 2.13, to comply with federal requirements upon request.

5. Performance Measures and Performance Metrics

- 5.1. In order for the Department to monitor Contractor performance, the Contractor and the Department shall hold monthly provider meetings focused on performance topics including but not limited to: persistent follow-up on referrals, service completion, use of home-based services, long-term program outcomes, and equitable service delivery.
- 5.2. The Contractor shall monitor the Contractor's performance by using the following performance metrics:

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Service Activity:		Key performance metrics:
Phase 1:	A. Referral & engagement	<ul style="list-style-type: none"> % of referred families who enroll in CB-VS % of referred families who receive face-to-face meeting within 3 days of referral
	B. Family stabilization	<ul style="list-style-type: none"> % of families in crisis that are stabilized within the first 30 days
	C. Service planning	<ul style="list-style-type: none"> % of families with a case plan within the first 30 days
Phase 2:	D. Service management	<ul style="list-style-type: none"> Median # of days from initial assessment to enrollment in additional supports and services % of families who are accessing DCYF paid home-based services % of families who meet their service plan goals
	E. Transition & closure	<ul style="list-style-type: none"> % of families who are successfully established in ongoing supports % of families who see improvement in assessment tool (to be specified by DCYF) Family satisfaction with CB-VS (e.g., Net Promoter Score)
Outcomes:	% of families referred to CB-VS ** <ul style="list-style-type: none"> who have a substantiated allegation of maltreatment within 6 months of the referral date who have a subsequent assessment (investigation) 6 and 12 months after CB-VS discharge 	

** Six (6) month time period will be calculated based on consecutive "overnights" and shall conclude on the close of business on the last day of the six (6) month period.

5.3. Additional Key output and process metrics:

- # of families currently enrolled in CB-VS and % of CB-VS slots currently used
- # of families that are offered CB-VS and % of offered families who decide to receive CB-VS
- # of families who receive a warm handoff to the CB-VS provider
- # of referrals, including the number in the defined target population and % of referrals in the CB-VS defined target population
- # of enrollees, including the number in the defined target population and % of enrollees in the CB-VS defined target population
- # of days from DCYF assessment start date to referral date
- # of days from referral date to first face-to-face meeting
- # of days from first face-to-face meeting to family stabilization date
- # of days from first face-to-face meeting to initial service plan finalization date
- # of days from service management start date to service management end date
- # of days from service management start date to service goal 1, 2, ..., etc. achieved date
- # of days from transition start date to closure date
- % of clients who respond to Net Promoter survey

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- 5.4. 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.
- 5.5. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.
- 5.6. Where applicable, the Contractor shall collect and share data with the Department in a format specified by the Department.
- 5.7. The Department reserves the right to evaluate the program for effectiveness of service delivered during the duration of the contract.

6. Additional Terms

6.1. Impacts Resulting from Court Orders or Legislative Changes

- 6.1.1. 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.

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

- 6.2.1. The Contractor shall submit, within ten (10) days of the Contract Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

6.3. Credits and Copyright Ownership

- 6.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the 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."
- 6.3.2. All materials produced or purchased under the contract shall have prior approval from the Department before printing, production, distribution or use.
- 6.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 6.3.3.1. Brochures.
 - 6.3.3.2. Resource directories.

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- 6.3.3.3. Protocols or guidelines.
- 6.3.3.4. Posters.
- 6.3.3.5. Reports.
- 6.3.4. The Contractor shall not reproduce any materials produced under the contract without prior written approval from the Department.

7. Records

- 7.1. The Contractor shall keep records that include, but are not limited to:
 - 7.1.1. 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.
 - 7.1.2. 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.
 - 7.1.3. 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.
 - 7.1.4. Medical records on each patient/recipient of services.
- 7.2. 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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Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds, and as applicable as federal funding is anticipated for this contract.
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-recipient, in accordance with 2 CFR 200.330.
 - 2.2. The Contractor's Indirect Cost Rate of 24.2% applies in accordance with 2 CFR §200.414.
3. **Start Up Grant**
 - 3.1. For the purpose of this agreement, the start-up funds **in the amount of \$2,148,521** shall be provided to the Contractor, for the expenses incurred to launch services.
 - 3.2. The Department shall make one lump sum payment to the Contractor within thirty (30) days of the Contract Effective Date.
 - 3.3. The Contractor shall submit a quarterly report to the Department within fifteen (15) days of the end of the reporting period detailing all start up expenditures.
 - 3.4. All unspent funds shall be returned to the Department twelve (12) months after the Contract Effective Date.
4. **Flex Funding**
 - 4.1. For the purpose of this agreement, the Department shall allocate flexible funding to the Contractor agency to fulfill the work described Exhibit B, Scope of Work.
 - 4.2. The Department shall make payment as follows:
 - 4.2.1. One lump sum **payment of \$540,750** within thirty (30) day of the Contract Effective Date, equivalent to an estimated two years worth of flexible funding.
 - 4.2.2. The necessity and the amount of additional flexible funding for State Fiscal Year 2022 shall be determined by the Department. The funds shall be provided only if additional funds are needed to sustain flexible funding. Any additional payment shall be made within thirty (30) days of the beginning of the State Fiscal Year.
 - 4.2.3. One lump sum **payment of \$335,650** in State Fiscal Year 2023 of the contract, to be paid within thirty (30) days of the beginning of the State Fiscal Year.

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- 4.2.4. One lump sum **payment of \$335,650** in State Fiscal Year 2024 of the contract, to be paid within (30) days of the beginning of the state fiscal year.
- 4.2.5. Additional funding increases paid in State Fiscal Year 2023 and State Fiscal Year 2024 shall be used to increase the account as needed to an amount not to exceed \$335,650.
- 4.3. Upon the Contract Completion Date, the Contractor shall return to the Department any remaining flex funds within thirty (30) days.
- 4.4. The Contractor shall not utilize flexible funds prior to the initial "face-to-face" (but can use it for the face-to-face).
- 4.5. The Contractor shall manage flexible fund allocations in a manner consistent with Exhibit B, Scope of Work, and shall have the ability to vary the amount of flex funds spent to support each family (e.g., some families can get \$500 and others can get \$150 or any other ammount needed to support the family).
- 4.6. The Department reserves the right to request and the Contractor shall provide information on the following:
- 4.6.1. What families benefited from flexible fund purchases
- 4.6.2. How much was spent per family (both average and individual families)
- 4.6.3. What the money was flexible funds were spent on
5. Daily Rate
- 5.1. For the purpose of this agreement, a daily rate will be awarded in the amount of \$35.00 per client (family) per day.
- 5.2. Payment shall be on a monthly basis and follow a process determined by the Department.
- 5.3. Maximum allotment for daily rate expenditure by fiscal year is as follows:
- Sub-total: **\$16,217,250**
- Year 1: \$1,113,000
- Year 2: \$5,034,750
- Year 3: \$5,034,750
- Year 4: \$5,034,750
- 5.4. Payment for daily rate shall be initiated six (6) months from the Contract Effective Date and shall follow a process determined by the Department.

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6. Bonus Payment

6.1. For the purpose of this agreement, bonus payments shall be paid to the Contractor agency upon delivery of the following:

6.1.1. Services and data as indicated in Exhibit B, Section 2, Scope of Work and Section 5, Performance Measures and Performance Metrics.

6.1.2. Submission of standard payment request form(s).

6.1.3. Submission of any other supplemental bonus payment documents specified by the Department.

6.2. A bonus payment shall be paid for each family who receives a face-to-face meeting within three (3) days of DCYF referral.

6.2.1. Bonus payment shall be \$63.00 per family. This value is equal to 1% of the value of a six(6) month long service.

6.2.2. Face-to-face and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.

6.3. A bonus payment shall be paid for each family with no new open DCYF case with six (6) months of referral.

6.3.1. Bonus payment shall be \$63.00 per family. This value is equal to 1% of the value of a six (6) month long service.

6.3.2. No new open DCYF cases and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.

6.4. The Contractor and the Department shall send all client information in relation to/or in support of payment, utilizing a secure email system.

6.5. Payment shall be on a monthly basis in an amount specified by the Contractor agency on appropriate documentation.

6.6. The maximum allotment for this contract for each fiscal year is as follows:

Total allocation: **\$317,710**

Year 1: \$46,147

Year 2: \$90,521

Year 3: \$90,521

Year 4: \$90,521

6.7. The Contractor shall request bonus payments under the following processes:

6.7.1. % of families who receive a face-to-face within 3 days of referral.

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- 6.7.1.1. The Contractor shall enter data into a standard spreadsheet in order to calculate the bonus amount they are requesting.
 - 6.7.1.2. The Contractor shall then send that spreadsheet back to identified Department staff. The Department shall review the spreadsheet for accuracy on a consistent basis.
 - 6.7.1.3. The Contractor shall request payment on a standard form in an amount equal to that which was calculated on the spreadsheet.
 - 6.7.1.3.1. The form shall be agreed upon by the Department and the Contractor.
 - 6.7.2. % families who do not have a case opened within six (6) months of referral date:
 - 6.7.2.1. The Department shall share with the Contractor, on a monthly basis, a list of clients who have had a case opened with DCYF.
 - 6.7.2.2. Using the information from this list, the Contractor shall request payment on a standard form, agreed upon by the Department and the Contractor.
- 6.8. The Department reserves the right to delay the monthly payout of bonuses so long as they give prior notice with the Contractor. Rationale for delays shall include but are not limited to:
 - 6.8.1. Absenteeism of finance staff
 - 6.8.2. IT updates or maintenance, etc.
- 6.9. The Department reserves the right to conduct audits of the Contractors bonus payment reporting and allocations.
7. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to DCYFInvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
9. 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.

**New Hampshire Department of Health and Human Services
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10. 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.
11. Notwithstanding Paragraph 17 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.
12. Audits
 - 12.1. The Contractor is required to submit an annual audit to the Department if **any** of the following conditions exist:
 - 12.1.1. 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.
 - 12.1.2. 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.
 - 12.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 12.2. 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.
 - 12.3. 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.
 - 12.4. 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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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

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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:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO



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:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO

Exhibit E – Certification Regarding Lobbying

Vendor Initials

DS
BADT

Date 10/14/2020

**New Hampshire Department of Health and Human Services
Exhibit F**



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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 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 ^{DS}

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**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 (I)(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.

Contractor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO

Contractor Initials

DS
BADT

Date 10/14/2020

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

Contractor 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

Contractor Initials
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BADT

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

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

Contractor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO

Exhibit G

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

6/27/14
Rev. 10/21/14

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Contractor Initials

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Date 10/14/2020

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

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

Contractor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO



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

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 1 of 6

Contractor Initials

Date 10/14/2020



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 Associate shall not disclose the PHI.

3/2014

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 2 of 6

Contractor Initials

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BADT

Date 10/14/2020

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

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 3 of 6

Contractor Initials

10/14/2020
Date



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 Associate

3/2014

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 4 of 6

Contractor Initials

BADT

10/14/2020
Date



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. BADT

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 5 of 6

Contractor Initials

10/14/2020
Date



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 by:

Joseph E. Ribsam, Jr.

Signature of Authorized Representative

Joseph E. Ribsam, Jr.

Name of Authorized Representative

Director

Title of Authorized Representative

10/15/2020

Date

Waypoint

Name of the Contractor

Borja Alvarez De Toledo

Signature of Authorized Representative

Borja Alvarez De Toledo

Name of Authorized Representative

President and CEO

Title of Authorized Representative

10/14/2020

Date

3/2014

Contractor Initials OS
BADT

Date 10/14/2020

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:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO



**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.

095505905

1. The DUNS number for your entity is: _____
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?

X 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: _____

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 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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New Hampshire Department of Health and Human Services

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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.).

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New Hampshire Department of Health and Human Services

Exhibit K

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

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New Hampshire Department of Health and Human Services

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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/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - 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.

New Hampshire Department of Health and Human Services

Exhibit K

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

New Hampshire Department of Health and Human Services

Exhibit K

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

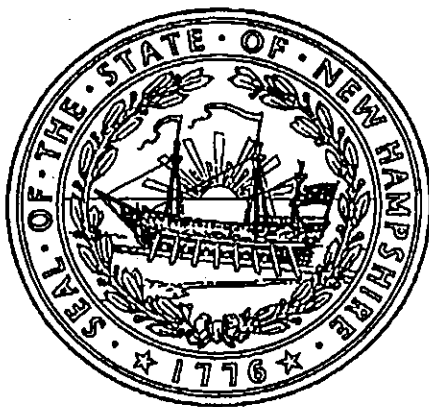
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 62585

Certificate Number: 0004898322



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of April A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, KENNETH SHELDON, Board Chair, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of WAYPOINT.
(Agency Name)

2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of
the Agency duly held on 12/4/18:
(Date)

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, acting through its
Department of Health and Human Services.

RESOLVED: That the PRESIDENT AND CEO
(Title of Contract Signatory)

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

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of
the 14th day of October, 2020.

Kenneth R. Sheldon
(Signature of the Elected Officer)



CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
08/29/2020

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

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

PRODUCER FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrea Nicklin PHONE (A/C, No, Ext): (803) 888-3218 FAX (A/C, No): (803) 845-4331 E-MAIL ADDRESS: anicklin@crossagency.com														
INSURED Waypoint Po Box 448 Manchester NH 03105	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Ins Co</td> <td>18058</td> </tr> <tr> <td>INSURER B: Granite State Health Care and Human Services Self-</td> <td></td> </tr> <tr> <td>INSURER C: Travelers Casualty & Surety Co of America</td> <td>31184</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co	18058	INSURER B: Granite State Health Care and Human Services Self-		INSURER C: Travelers Casualty & Surety Co of America	31184	INSURER D:		INSURER E:		INSURER F:	
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INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES

CERTIFICATE NUMBER: 20-21 All Lines

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	ADDITIONAL INSURED	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER:			PHPK2151359	07/01/2020	07/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PROP AGG \$ 2,000,000 Employee Benefits \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Medical payments \$ 5,000
A	<input checked="" type="checkbox"/> 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			PHPK2151341	07/01/2020	07/01/2021	BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Medical payments \$ 5,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB728723	07/01/2020	07/01/2021	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
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 N	N/A	HCHS20200000242	02/01/2020	02/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Fidelity & Forgery			105912196	04/01/2020	04/01/2021	Limit 500,000 Deductible 5,000

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

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

CERTIFICATE HOLDER

CANCELLATION

DHHS: State of NH Director Division for Children, Youth 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

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WAYPOINT

Help Along the Way

Formerly
CHILD AND FAMILY SERVICES

MISSION STATEMENT:

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



HEADQUARTERS

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

2464 Chestnut Street
PO Box 448
Manchester, NH 03105
waypointnh.org



WAYPOINT

Help Along the Way

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CHILD AND FAMILY SERVICES

BOARD OF TRUSTEES

JUNE 2020

Borja Alvarez de Toledo

President and CEO

Melissa Biron

Nina Chang

Bill Conrad

Tiffany Diamond

Jane Gile

John Greene

Wendy Gladstone

Brad Kuster

Marilyn Mahoney

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Shayleen Roberts

Mark Rouvalis

Ken Sheldon

Jeffrey Seifert

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toll free (800) 640.6486

office (603) 518.4000

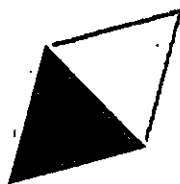
fax (603) 668.6260

464 Chestnut Street

PO Box 148

Manchester, NH 03105

waypointnh.org



WAYPOINT

Help Along the Way

WAYPOINT

Consolidated Financial Statements

For the Year Ended December 31, 2019

(With Independent Auditors' Report Thereon)

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MELANSONHEATH
ACCOUNTANTS • AUDITORS

121 River Front Drive
Manchester, NH 03102
(603)669-6130
melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Waypoint

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

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' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Waypoint as of December 31, 2019, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Waypoint's 2018 consolidated financial statements, and we expressed an unmodified opinion on those audited consolidated financial statements in our report dated March 26, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedules of Operating Expenses for 2019 and 2018 are presented for purposes of additional analysis and are 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 May 26, 2020 on our consideration of Waypoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Waypoint'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 Waypoint's internal control over financial reporting and compliance.

Melanson Heath

May 26, 2020

WAYPOINT

Consolidated Statement of Financial Position

December 31, 2019
(with comparative totals as of December 31, 2018)

	2019		
	Without Donor Restrictions	With Donor Restrictions	2018 Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 177,479	\$ -	\$ 177,479
Accounts receivable, net	1,260,930	-	1,260,930
Contributions receivable	79,161	-	79,161
Prepaid expenses	145,979	-	145,979
Total Current Assets	1,663,549	-	1,663,549
Noncurrent Assets:			
Investments	15,894,841	2,992,179	18,887,020
Beneficial interest held in trusts	-	1,837,101	1,837,101
Property and equipment, net	6,460,382	-	6,460,382
Total Noncurrent Assets	22,355,223	4,829,280	27,184,503
Total Assets	\$ 24,018,772	\$ 4,829,280	\$ 28,848,052
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts payable	\$ 139,382	\$ -	\$ 139,382
Accrued payroll and related liabilities	646,070	-	646,070
Other liabilities	66,628	-	66,628
Bonds payable	150,000	-	150,000
Total Current Liabilities	1,002,080	-	1,002,080
Bonds payable, net of current portion	3,915,000	-	3,915,000
Deferred loans - NHHFA	1,250,000	-	1,250,000
Interest rate swap agreements	1,072,580	-	1,072,580
Total Liabilities	7,239,660	-	7,239,660
Net Assets:			
Without donor restrictions	16,779,112	-	16,779,112
With donor restrictions	-	4,829,280	4,829,280
Total Net Assets	16,779,112	4,829,280	21,608,392
Total Liabilities and Net Assets	\$ 24,018,772	\$ 4,829,280	\$ 28,848,052

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

WAYPOINT

Consolidated Statement of Activities

For the Year Ended December 31, 2019

(with comparative totals for the year ended December 31, 2018)

	2019			
	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
SUPPORT AND REVENUE:				
Support:				
Government grants	\$ 5,486,443	\$ 16,056	\$ 5,502,499	\$ 5,401,404
Contributions	426,853	869,431	1,296,284	1,722,592
In-kind contributions	87,864	-	87,864	94,633
Income from special events, net	487,018	-	487,018	369,175
Revenue:				
Service fees	5,524,270	-	5,524,270	5,422,960
Other	65,971	-	65,971	64,715
Net assets released from restriction:				
Program releases	1,194,247	(1,194,247)	-	-
Endowment releases	74,751	(74,751)	-	-
Endowment transfer to support operations	627,685	-	627,685	661,375
Total Support and Revenue	13,975,102	(383,511)	13,591,591	13,736,854
OPERATING EXPENSES:				
Program services	12,086,191	-	12,086,191	11,550,792
Management and general	1,308,438	-	1,308,438	1,380,172
Fundraising	517,402	-	517,402	427,546
Total Operating Expenses	13,912,031	-	13,912,031	13,358,510
Change in net assets before non-operating items	63,071	(383,511)	(320,440)	378,344
NON-OPERATING ITEMS:				
Investment income (loss)	2,985,010	395,291	3,380,301	(1,006,030)
Unrealized gain (loss) on interest rate swap	(187,054)	-	(187,054)	176,817
Change in beneficial interest	-	157,510	157,510	(188,315)
Interest income	1,851	-	1,851	1,608
Endowment transfer to support operations	(627,685)	-	(627,685)	(661,375)
Total Non-Operating Items	2,172,122	552,801	2,724,923	(1,677,295)
Change in net assets	2,235,193	169,290	2,404,483	(1,298,951)
Net Assets, Beginning of Year, as restated (NOTE 19)	14,543,919	4,659,990	19,203,909	20,332,629
Net Assets, End of Year	\$ 16,779,112	\$ 4,829,280	\$ 21,608,392	\$ 19,033,678

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

WAYPOINT

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2019
(with comparative totals for the year ended December 31, 2018)

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2019 Total</u>	<u>2018 Total</u>
Personnel expense:					
Salaries and wages	\$ 6,901,838	\$ 814,197	\$ 340,669	\$ 8,056,704	\$ 7,780,410
Employee benefits	886,121	84,083	24,372	994,576	827,827
Payroll related costs	861,733	72,205	27,088	961,026	834,465
Mileage reimbursement	425,994	931	199	427,124	445,083
Contracted services	527,006	74,153	54,573	655,732	662,720
Subtotal personnel expense	<u>9,602,692</u>	<u>1,045,569</u>	<u>446,901</u>	<u>11,095,162</u>	<u>10,550,505</u>
Accounting	-	31,699	-	31,699	28,700
Assistance to individuals	716,800	-	-	716,800	718,608
Communications	139,255	8,358	4,741	152,354	166,740
Conferences, conventions, meetings	48,489	5,949	3,600	58,038	56,018
Depreciation	326,931	39,920	-	366,851	334,662
In-kind contributions	88,014	-	-	88,014	94,633
Insurance	65,690	9,585	2,597	77,872	74,104
Interest	251,532	67,874	-	319,406	317,772
Legal	-	20,671	-	20,671	3,949
Membership dues	22,789	1,916	3,152	27,857	29,992
Miscellaneous	30,221	14,869	1,959	47,049	40,193
Occupancy	543,136	29,481	13,070	585,687	548,507
Printing and publications	29,318	2,803	29,732	61,853	91,540
Rental and equipment maintenance	89,746	24,229	6,542	120,517	122,782
Supplies	80,964	3,366	5,099	89,429	115,040
Travel	50,614	2,149	9	52,772	64,765
Total Functional Expenses	<u>\$ 12,086,191</u>	<u>\$ 1,308,438</u>	<u>\$ 517,402</u>	<u>\$ 13,912,031</u>	<u>\$ 13,358,510</u>

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

WAYPOINT

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2019
(with comparative totals for the year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 2,404,483	\$ (1,298,951)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	366,851	334,662
Contributions restricted for endowment	-	(16,717)
Realized (gain) loss on investments	(129,565)	(136,619)
Unrealized (gain) loss on investments	(2,805,664)	1,688,070
Change in beneficial interest in trusts	(157,510)	188,315
Change in interest rate swap	187,055	(176,817)
Inclusion of new entity in consolidated financial statements	20,085	-
Changes in operating assets and liabilities:		
Accounts receivable	(546,818)	170,636
Contributions receivable	(19,161)	(20,000)
Prepaid expenses	46,765	48,802
Accounts payable	(78,303)	122,018
Accrued payroll and related liabilities	81,334	(101,766)
Other liabilities	<u>(671)</u>	<u>(1,763)</u>
Net Cash Provided (Used) By Operating Activities	(631,119)	799,870
Cash Flows From Investing Activities:		
Purchases of investments	(511,347)	(693,481)
Proceeds from sale of investments	699,950	631,845
Purchase of fixed assets	<u>(318,582)</u>	<u>(426,805)</u>
Net Cash Used By Investing Activities	(129,979)	(488,441)
Cash Flows From Financing Activities:		
Contributions restricted for endowment	-	16,717
Payment of long-term debt	<u>(140,000)</u>	<u>(140,000)</u>
Net Cash Used By Financing Activities	<u>(140,000)</u>	<u>(123,283)</u>
Net Change in Cash and Cash Equivalents	(901,098)	188,146
Cash and Cash Equivalents, Beginning	<u>1,078,577</u>	<u>890,431</u>
Cash and Cash Equivalents, Ending	\$ <u>177,479</u>	\$ <u>1,078,577</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	\$ <u>319,406</u>	\$ <u>317,772</u>

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

WAYPOINT

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

1. Organization

Waypoint (the Organization) is a nonprofit organization, founded in 1850, that currently aids more than 20,000 individuals, statewide, through an array of social services.

These services span the life cycle from prenatal to seniors, and can be grouped into the following categories:

Early Childhood – Family Support & Education Services

Over 4,500 parents received education and support to improve parenting, strengthen families, prevent child abuse and neglect, and ensure healthy development of children. Over 500 young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chance for life-long success. Some of the programs focused on early childhood include:

Early Support and Services – Early Support and Services provides family-centered support and therapies to infants and toddlers who have developmental disabilities, delays or are at risk of developmental delays. Services work to optimize babies' cognitive, physical, emotional and social development, and chance for success. Services are provided in the child's natural environment (home, day care, playground, etc.).

Home Visiting Services – A number of different prevention programs are offered in the home during those critical early years of a child's life. A spectrum of services includes support to new mothers and those struggling to parent; services for children with chronic health conditions; prenatal services for babies being born at a disadvantage into low-income families; and programs to encourage positive early parent/child relationships and promote optimal early childhood development. Services are provided by nurses, social workers, developmental specialists, occupational therapists, health educators, and home visitors.

Adoption – A licensed child-placing agency, the Organization has been forming families through adoption since 1914. The Organization's adoption professionals provide home studies and adoption services for families looking to adopt and provide counselling and support to birthparents who are considering the adoption option.

Children, Youth, and Family - Intervention and Treatment Programs

The Organization contracts with the State of New Hampshire, the federal government, and insurance companies, to provide a continuum of services for children, adolescents and young adults. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs, child protection services, and services for at-risk youth. Some of the programs include:

Foster care – The Organization works with the State of New Hampshire in placing children who have been rescued from dangerous home environments, into safe, stable, loving homes. The Organization recruits and supports foster families and works to facilitate permanency for each child.

Home Based Services – The Organization has a number of programs provided in the family home that are designed to help families who are struggling through daily life - where children are at risk. Services work to thwart domestic violence, rebuild families, and to improve family functioning. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

Runaway and Homeless Youth Services

The Organization is the sole provider of services for runaway and homeless youth in Manchester and the Seacoast. A full spectrum of services features outreach to at-risk youth that includes survival aid on the streets and basic needs fulfillment at the drop-in center, as well as crisis intervention, educational and vocational advocacy, housing, and case management. The Organization also provides behavioral health and substance use counseling where needed. The Organization works with school systems, police, and other agencies in addressing the needs of New Hampshire's homeless youth.

Senior Care and Independent Living

The Organization helps seniors and individuals with chronic illness or disability to live at home safely and with dignity, and to maintain quality of life. Under the title of Home Care, services are delivered by homemakers, companions, personal care service providers, and LNAs. The Organization's caregivers go to client homes to help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, travel to appointments, paying bills, help with daily tasks, and communication with family members.

Other Programs

Camp Spaulding – Since 1921, Camp Spaulding has helped campers from all types of backgrounds enjoy the benefits of a traditional, resident camp experience. In 2015, the Organization formed a partnership with the YMCA of Greater Nashua whereby the Organization will own the camp and the YMCA will handle daily

operations and summer programming. This collaboration will combine a 96-year camp history, an exceptional facility, strong community support, and the expertise of two premier New Hampshire nonprofit organizations.

The New Hampshire Children's Lobby – Established in 1971, the New Hampshire Children's Lobby is the advocacy wing of Child and Family Services. The program's mission is to improve the lives of children and families through legislative, judicial, and public policy initiatives. This combination of advocacy and direct service practice uniquely positions the Organization to serve the best interest of New Hampshire children.

The Children's Place and Parent Education Center – The Children's Place and Parent Education Center (TCP) in Concord, NH is a 501(c)(3) organization incorporated in 1978 to provide both educational and social programs and services to strengthen and enrich the lives of families with children, two months through six years old.

2. Significant Accounting Policies

Change in Accounting Principle

ASU 2014-09 Revenue from Contracts with Customers and 2018-08 Contributions Received and Contributions Made

The Organization has adopted Accounting Standards Update (ASU) No. 2014-09 - *Revenue from Contracts with Customers (Topic 606)*, as amended, and ASU No. 2018-08 *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605)*, as management believes these standards improve the usefulness and understandability of the Organization's financial reporting.

ASU 2014-09 and 2018-08 have been implemented in 2019, and the presentation in these consolidated financial statements has been adjusted accordingly. Analysis of various provisions of these standards resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited consolidated financial statements (presented in these consolidated financial statements as comparative financial information) were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the new standards.

ASU 2016-01 Equity Investments

In 2019, the Organization adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, which relates to the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments.

Principles of Consolidation

The consolidated financial statements include Waypoint, Child and Family Realty Corporation, and The Children's Place and Parent Education Center, commonly controlled organizations. All inter-organization transactions have been eliminated.

Comparative Financial Information

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2018, from which the summarized information was derived.

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. The allowance for uncollectable accounts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable.

Contributions Receivable

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

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Consolidated Statement of Financial Position. Net investment return/(loss) is reported in the Consolidated Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

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

Beneficial Interest Held in Trusts

The Organization is the beneficiary of perpetual charitable trusts. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Consolidated Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2019 or 2018.

Interest-Rate Swap

An interest-rate swap is utilized to mitigate interest-rate risk on bonds payable. The related liability is reported at fair value in the Consolidated Statement of Financial Position, and unrealized gains or losses are included in the Consolidated Statement of Activities.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

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 while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

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

Revenues derived from providing program services, including facility rentals, are recognized as the services are provided. Revenue related to facility rentals is recognized when the performance obligation of providing the space is satisfied. Program services fees paid in advance are deferred to the period to which they relate. All other amounts paid in advance are deferred to the period in which the underlying event or rental takes place. Due to the nature and timing of the performance and/or transfer of services, certain contract liabilities at December 31 of each year are recognized in the following year.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Consolidated Statement of Activities and Consolidated Statement of Functional Expenses.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Consolidated Statement of Activities. The Consolidated Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Measure of Operations

The Consolidated Statement of Activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services and include the Organization's annual endowment transfer to support operations. Non-operating activities are limited to resources outside of those programs and services and are comprised of non-recurring gains and losses on sales and dispositions, investment income, changes in the value of beneficial interests and interest rate swaps.

Income Taxes

Waypoint and the Children's Place and Parent Education Center have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as organizations described in IRC Section

501(c)(3), qualify for charitable contribution deductions, and have been determined not to be private foundations. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2019 and 2018, Waypoint was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of consolidated financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

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

Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the consolidated financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs

that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

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

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for certain assets and liabilities that the Organization is required to measure at fair value (for example, unconditional contributions receivable and in-kind contributions).

The primary uses of fair value measures in the Organization's consolidated financial statements are:

- Initial measurement of noncash gifts, including gifts of investment assets and unconditional promises to give.
- Recurring measurement of endowment investments (Note 6) – Level 1.
- Recurring measurement of beneficial interests in trusts (Note 7) – Level 3.

- Recurring measurement of line of credit (Note 9) – Level 2.
- Recurring measurement of bonds payable and interest rate swap (Note 10) – Level 2.
- Recurring measurement of deferred loans (Note 11) – Level 2.

The carrying amounts of cash and cash equivalents, accounts and contributions receivable, prepaid expenses, accounts payable, accrued payroll and related liabilities, and other liabilities approximate fair value due to their short-term nature.

New Accounting Standards to be Adopted in the Future

Leases

In February 2016, the Financial Accounting Standards Board issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending December 31, 2021. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Consolidated Statement of Financial Position, are comprised of the following at December 31, 2019:

Financial assets at year end:			
Cash and cash equivalents		\$	177,479
Accounts receivable, net			1,260,930
Contributions receivable			79,161
Investments			18,887,020
Beneficial interest held in trusts			<u>1,837,101</u>
Total financial assets			22,241,691
Less amounts not available to be used within one year:			
Net assets with donor restrictions	4,829,280		
Less:			
Net assets with purpose restrictions to be met in less than a year	(538,689)		
Donor-restricted endowment subject to spending policy rate (4.00%) and appropriation	<u>(98,140)</u>		4,192,451
Board-designated endowment	15,894,841		
Less: Board-designated endowment annual spending policy rate (4.00%)	<u>(563,860)</u>		<u>15,330,981</u>
Less total amounts not available to be used within one year			<u>19,523,432</u>
Financial assets available to meet general expenditures over the next year		\$	<u>2,718,259</u>

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

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

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

4. Accounts Receivable

Accounts receivable consist of the following at December 31, 2019 and 2018:

	2019			2018		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Grants receivable	\$ 678,502	\$ -	\$ 678,502	\$ 379,362	\$ -	\$ 379,362
Fees for service	<u>584,728</u>	<u>(2,300)</u>	<u>582,428</u>	<u>338,650</u>	<u>(3,900)</u>	<u>334,750</u>
Total	<u>\$ 1,263,230</u>	<u>\$ (2,300)</u>	<u>\$ 1,260,930</u>	<u>\$ 718,012</u>	<u>\$ (3,900)</u>	<u>\$ 714,112</u>

5. Prepaid Expenses

Prepaid expenses at year end relate primarily to prepaid insurance and contracts.

6. Investments

Investments at fair value consist of mutual funds totaling \$18,887,020 and \$16,140,394 at December 31, 2019 and 2018, respectively. During 2019, the Organization recognized \$2,935,229 of net gains and losses on investments. Of that amount, \$2,935,229 was recognized on investments of equity securities held at December 31, 2019.

Under the terms of the Organization's line of credit agreement (Note 9), the Organization has agreed not to pledge these investments as security on any other debt.

The Organization's policy is to avail itself of a Board-approved percentage of investment income for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees for 2019 was 4.25% of the average fair market value of all investments over the previous twelve quarters.

As discussed in Note 2 to these consolidated financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of the December 31, 2019. Level 2 is for investments measured using inputs such as quoted prices for similar assets, quoted prices for the identical asset in inactive markets, and for investments measured at net asset value that can be redeemed in the near term. Level 3 is for investments measured using inputs that are unobservable, and is used in situations for which there is little, if any, market activity for the investment.

The Organization uses the following ways to determine the fair value of its investments:

Mutual funds: Determined by the published value per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

7. Beneficial Interest Held in Trusts

The Organization is the sole beneficiary of three funds that are administered by the New Hampshire Charitable Foundation (NHCF). Income from the funds is to provide assistance to children attending Camp Spaulding and for capital improvements to the camp. The fund resolution provides that distributions from the funds can be made at the discretion of the NHCF Board of Directors.

At December 31, 2019 and 2018, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$858,994 and \$800,624, respectively.

In addition, the Organization has a split-interest in three charitable remainder trusts. The assets are held in trust by banks as permanent trustees of the trusts. The fair value of these beneficial interests is determined by applying the Organization's percentage interest to the fair value of the trust assets as reported by the trustee.

<u>Trust</u>	<u>Percentage Interest</u>	<u>2019</u>	<u>2018</u>
Greenleaf	100%	\$ 384,004	\$ 350,806
Spaulding	100%	332,956	297,837
Cogswell	50%	<u>261,147</u>	<u>230,324</u>
Total		<u>\$ 978,107</u>	<u>\$ 878,967</u>

Beneficial interest held in trusts is reported at fair value, which is estimated as the present value of expected future cash inflows on a recurring basis. As discussed in Note 2, the valuation technique used by the Organization is a Level 3 measure because there are no observable market transactions.

8. Property, Equipment, and Depreciation

Property and equipment is comprised of the following at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land and land improvements	\$ 1,114,949	\$ 1,114,949
Buildings and improvements	8,862,063	8,335,089
Furniture, fixtures, and equipment	843,251	796,686
Vehicles	107,581	107,581
Software	377,333	285,372
Construction in progress	<u>5,415</u>	<u>38,870</u>
Subtotal	11,310,592	10,678,547
Less accumulated depreciation	<u>(4,850,210)</u>	<u>(4,320,042)</u>
Total	<u>\$ 6,460,382</u>	<u>\$ 6,358,505</u>

9. Line of Credit

The Organization has a \$1,500,000 revolving line of credit agreement with a bank. The line of credit expired on June 30, 2019 and was extended through June 30, 2020. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (4.75% at December 31, 2019), adjusted daily. At December 31, 2019, the balance on this line of credit was \$529.

10. Bonds Payable

During 2007, the New Hampshire Health and Education Facilities Authority (the "Authority") sold \$5,540,000 of its Revenue Bonds, Child and Family Services Issue, Series 2007, and loaned the proceeds of the bonds to the Organization to refund its Series 1999 Series Bonds and to finance certain improvements to the Organization's facilities. The Series 2007 Bonds were issued with a variable interest rate determined on a weekly basis. Prior to issuing the Bonds, the Organization entered into an interest rate swap agreement (the "Swap Agreement") with Citizens Bank of NH (the "Counterparty") for the life of the bond issue to hedge the interest rate risk associated with the Series 2007 Bonds. The interest rate swap agreement requires the Organization to pay the Counterparty a fixed rate of 3.915%; in exchange, the Counterparty will pay the Organization a variable rate on the notional amount based on the 67% of one month LIBOR. Counterparty payments to the Organization were intended to offset Organization payments of variable rate interest to bond holders. Counterparty credit worthiness and market variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization interest payments. As

a result, the cost of the interest rate swap for 2019 and 2018 is added to interest expense in the Consolidated Statement of Functional Expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the Consolidated Statement of Financial Position, and annual changes, if any, in the fair value of the swap in the Consolidated Statement of Activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the Consolidated Statement of Activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the Consolidated Statement of Activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2019 and 2018, the Organization recorded the swap liability position of \$1,072,580 and \$885,525, respectively. During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one-hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the adjusted period LIBOR (30 day) rate and 325 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2019, the Organization was in compliance with these covenants.

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

<u>Year</u>	<u>Amount</u>
2020	\$ 150,000
2021	160,000
2022	165,000
2023	175,000
2024	180,000
Thereafter	<u>3,235,000</u>
Total	\$ <u>4,065,000</u>

11. Deferred Loans - NHHFA

Note payable to the New Hampshire Housing and Finance Authority dated June 7, 2005. The face amount of the note is \$550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire.

Note payable to the New Hampshire Housing and Finance Authority dated May 22, 2007. The face amount of the note is \$700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire.

12. Endowment Funds

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

Board-designated Endowment

As of December 31, 2019, the Board of Trustees had designated \$15,894,841 of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

Donor-designated Endowments

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Funds with Deficiencies

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2019.

Investment Policy

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

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

structure, based on investment objectives, liquidity needs, and time horizon for intended use.

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

Spending Policy

The Organization's spending policy rate in 2019 was 4.25% of the average total endowment value over the trailing 12 quarters with a 1% contingency margin. This includes interest and dividends paid out to the Organization.

The net asset composition of endowment net assets as of December 31, 2019 and changes in endowment net assets for the year ended December 31, 2019 are as follows:

	Without Donor Restrictions	Purpose Restricted	Cumulative Appreciation	Perpetually Restricted	Total	Total Net Endowment Assets
Endowment net assets, beginning of year	\$ 14,007,444	\$ -	\$ 453,544	\$ 1,679,406	\$ 2,132,950	\$ 16,140,394
Contributions	66,325	-	-	-	-	66,325
Appropriations from endowment	(625,249)	-	(74,751)	-	(74,751)	(700,000)
Temporary appropriation for purpose-restricted net assets	(538,689)	538,689	-	-	538,689	-
Investment income, net	2,985,010	-	395,291	-	395,291	3,380,301
Endowment net assets, end of year	\$ 15,894,841	\$ 538,689	\$ 774,084	\$ 1,679,406	\$ 2,992,179	\$ 18,887,020

13. Net Assets

Net assets without donor restriction are comprised of the following at December 31, 2019 and 2018:

	2019	2018
Undesignated net assets	\$ 884,271	\$ 366,244
Board designated endowment	15,894,841	14,007,444
Total	\$ 16,779,112	\$ 14,373,688

Net assets with donor restrictions are comprised of the following at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Subject to expenditure for specified purpose:		
Camp	\$ 71,265	\$ 113,699
Child abuse prevention	98,265	153,836
Family counseling	9,398	14,160
Family resource center	34,569	-
Homecare	111,587	92,430
Human trafficking	10,000	30,000
IT and other projects	108,522	208,891
Teen and youth	<u>95,083</u>	<u>234,433</u>
	538,689	847,449
Endowment:		
Accumulated earnings restricted by donors for:		
General operations	176,893	131,716
Camp operations	198,902	92,896
Other purposes	<u>398,289</u>	<u>228,932</u>
	774,084	453,544
Original gift restricted by donors for:		
General operations	133,407	133,407
Camp operations	548,988	548,988
Other purposes	<u>997,011</u>	<u>997,011</u>
	<u>1,679,406</u>	<u>1,679,406</u>
Total restricted endowment	2,453,490	2,132,950
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>1,837,101</u>	<u>1,679,591</u>
Total	<u>\$ 4,829,280</u>	<u>\$ 4,659,990</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31, 2019:

Satisfaction of purpose restrictions:

Camp	\$ 119,417
Child abuse prevention	150,071
Family counseling	41,834
Family resource center	2,211
Homecare	295,499
Human trafficking	50,000
IT and other projects	312,866
Teen and youth	222,349
	<u>1,194,247</u>

Restricted-purpose spending-rate
distributions and appropriations:

General operations	11,268
Camp operations	27,789
Other purposes	35,694
	<u>74,751</u>

Total	\$ <u>1,268,998</u>
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14. Assistance to Individuals

The \$716,800 in "Assistance to individuals" (see Consolidated Statement of Functional Expenses) is comprised of the following (rounded to the nearest thousand):

Payment to parents of foster children	\$ 302
Housing assistance to youth at risk of homelessness	144
Gift cards provided to families during holiday season	59
Food for at risk youth	25
Other assistance such as medical, childcare, transportation, and family activities	<u>186</u>
Total	\$ <u>716</u>

15. Functionalized Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses

require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, and administration, which are allocated to program and supporting services based primarily on a percentage of personnel costs related to programs and supporting services.

16. Defined Contribution Plan

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the Internal Revenue Code and other limitations specified in the Plan. There were no contributions made to the plan by the Organization for the years ended December 31, 2019 and 2018, respectively.

17. Operating Leases

The Organization leases office space under the terms of non-cancellable lease agreements that expired at various times during 2019. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements totaled \$182,763 and \$182,368 for the years ended December 31, 2019 and 2018, respectively.

18. Related Party Transactions

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the year ended December 31, 2019, the total legal expense from related parties was \$15,680.

19. Prior Period Restatement

Beginning net assets for 2019 have been increased by \$170,231 to include the assets, liabilities, and net assets of The Children's Place and Parent Education Center, which is now included in these consolidated financial statements. On November 1, 2019 Waypoint's Board of Directors took over responsibility for this organization. The comparative totals that are presented with these consolidated financial statements have not been restated.

20. Concentration of Risk

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is

dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

21. Subsequent Events

Subsequent events have been evaluated through May 26, 2020, the date the consolidated financial statements were available to be issued.

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our individuals served, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain. In response to the impact that COVID-19 has had on our Organization, a Paycheck Protection Program (PPP) Loan was applied for, and \$1,741,500 received on April 24, 2020.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2019

	Family Counseling	Teen and Youth	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2019 Total
Salaries and wages	\$ 392,683	\$ 811,578	\$ 1,797,236	\$ 1,565,113	\$ 359,348	\$ 1,758,488	\$ 88,632	\$ 121,616	\$ 7,144	\$ 6,901,838	\$ 814,197	\$ 340,669	\$ 8,056,704
Employee benefits	36,382	123,479	255,330	224,471	31,739	198,672	11,097	3,730	1,221	886,121	84,083	24,372	994,576
Payroll related costs	55,625	95,590	231,536	195,954	42,973	220,779	9,016	9,631	629	861,733	72,205	27,088	961,026
Mileage reimbursement	4,517	37,961	230,948	66,254	21,254	63,078	1,726	203	53	425,994	931	199	427,124
Contracted services	10,066	53,084	86,374	138,533	25,490	26,769	6,713	5,386	174,591	527,006	74,153	54,573	655,732
Accounting	-	-	-	-	-	-	-	-	-	-	-	31,699	31,699
Assistance to individuals	57	231,226	355,852	115,078	8	-	7,614	-	6,965	716,800	-	-	716,800
Communications	4,283	37,260	37,355	35,008	5,136	16,498	1,949	1,313	453	139,255	8,358	4,741	152,354
Conferences, conventions, meetings	1,480	5,540	4,918	8,887	868	9,187	350	16,987	272	48,489	5,949	3,600	58,038
Depreciation	8,408	130,051	49,246	44,442	8,408	8,408	4,804	2,402	70,762	326,931	39,920	-	366,851
In-kind contributions	-	45,647	42,367	-	-	-	-	-	-	88,014	-	-	88,014
Insurance	4,078	11,053	21,357	17,108	3,377	7,044	703	760	210	65,690	9,585	2,597	77,872
Interest	13,973	39,926	81,848	73,863	13,974	13,974	7,985	3,993	1,996	251,532	67,874	-	319,406
Legal	(7,826)	-	-	-	-	7,826	-	-	-	-	-	20,671	20,671
Membership dues	5,699	1,530	2,425	8,235	385	3,466	170	767	112	22,789	1,916	3,152	27,857
Miscellaneous	(28,712)	3,212	3,536	8,736	2,618	33,253	6,586	234	658	30,221	14,869	1,959	47,049
Occupancy	58,958	191,947	163,147	101,733	11,823	6,880	3,105	3,915	1,628	543,136	29,481	13,070	585,687
Printing and publications	1,565	4,042	3,924	10,568	1,356	5,734	1,020	951	158	29,318	2,803	29,732	61,853
Rental and equipment maintenance	(692)	14,221	28,684	26,300	4,936	11,373	2,754	1,414	756	89,746	24,229	6,542	120,517
Supplies	10,530	32,348	19,132	13,321	1,185	3,297	502	574	75	80,964	3,366	5,099	89,429
Travel	3,779	22,015	8,192	14,803	851	-	112	438	424	50,614	2,149	9	52,772
Total	\$ 574,853	\$ 1,891,710	\$ 3,423,407	\$ 2,668,407	\$ 535,729	\$ 2,394,726	\$ 154,938	\$ 174,314	\$ 268,107	\$ 12,086,191	\$ 1,308,438	\$ 517,402	\$ 13,912,031

See Independent Auditors' Report.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2018

	Family Counseling	Teen and Youth	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2018 Total
Salaries and wages	\$ 466,270	\$ 940,297	\$ 1,571,090	\$ 1,435,811	\$ 344,092	\$ 1,649,913	\$ 81,328	\$ 118,831	\$ 6,728	\$ 6,614,360	\$ 849,923	\$ 316,127	\$ 7,780,410
Employee benefits	39,799	135,622	190,979	181,757	33,660	144,054	12,964	2,883	897	742,615	66,141	19,071	827,827
Payroll related costs	56,967	100,911	173,279	161,282	37,294	196,825	7,437	9,278	521	743,794	65,549	25,122	834,465
Mileage reimbursement	5,860	41,849	249,506	66,137	18,647	59,274	1,294	69	156	442,792	1,878	413	445,083
Contracted services	28,809	43,507	95,385	165,055	20,355	21,246	9,429	2,312	171,937	560,035	96,132	6,553	662,720
Accounting	-	-	-	-	-	-	-	-	-	-	28,700	-	28,700
Assistance to individuals	5,064	190,794	368,345	133,826	-	3,014	10,071	-	7,494	718,608	-	-	718,608
Communications	8,493	38,575	41,973	33,808	4,940	16,451	1,998	1,522	584	148,344	10,147	8,249	166,740
Conferences, conventions, meetings	3,014	3,681	2,415	19,919	1,544	1,649	3	1,957	1	34,183	19,533	2,302	56,018
Depreciation	7,672	118,639	44,925	40,542	7,670	7,670	4,383	2,191	64,553	298,245	36,417	-	334,662
In-kind contributions	1,510	61,077	27,626	-	-	-	-	-	-	90,213	3,420	1,000	94,633
Insurance	5,681	11,048	17,880	15,802	3,228	6,877	711	775	168	62,170	9,468	2,466	74,104
Interest	13,902	39,721	81,429	73,485	13,903	13,903	7,944	3,972	1,986	250,245	67,527	-	317,772
Legal	-	-	-	-	-	-	-	-	-	-	3,949	-	3,949
Membership dues	1,531	1,254	1,224	7,241	8	6,366	3	502	3	18,132	7,947	3,913	29,992
Miscellaneous	1,647	4,518	6,725	3,475	1,052	5,881	648	174	232	24,352	13,167	2,674	40,193
Occupancy	45,179	148,763	140,092	111,318	10,107	27,432	3,222	3,597	5,889	495,619	41,188	11,700	548,507
Printing and publications	2,881	9,092	14,541	12,070	3,003	12,054	435	1,220	672	55,968	12,656	22,916	91,540
Rental and equipment maintenance	5,310	15,574	30,366	27,270	5,186	6,293	2,860	1,485	823	95,167	25,586	2,029	122,782
Supplies	10,874	26,700	21,931	17,739	3,589	12,408	654	719	71	94,685	17,700	2,655	115,040
Travel	958	36,453	4,662	14,225	989	3,233	134	147	464	61,265	3,144	356	64,765
Total	\$ 711,421	\$ 1,968,075	\$ 3,084,373	\$ 2,520,762	\$ 509,267	\$ 2,196,563	\$ 145,518	\$ 151,634	\$ 263,179	\$ 11,550,792	\$ 1,380,172	\$ 427,546	\$ 13,358,510

See Independent Auditors' Report.

Borja Alvarez de Toledo, M.Ed.

464 Chestnut St, Manchester, NH. 03105/ 603-782-6442

alvarezdetoledob@waypointnh.org

Professional Profile

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

Professional Experience

Waypoint, formerly Child and Family Services of New Hampshire
Manchester, NH

December 2013- Present

~ President and CEO

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

Riverside Community Care
Dedham, MA

2009- 2013

~ Division Director, Child and Family Services

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a \$17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development.

The Guidance Center, Inc.
Cambridge, MA

1998 - 2009

~ Chief Operating Officer

2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

Private Practice in Psychotherapy and Clinical Consultation
Madrid, Spain

1992 - 1998

Universidad Pontificia de Comillas
Madrid, Spain

1991 - 1998

~Adjunct Faculty

- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor: Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

Centro Médico-Psicopedagógico
Madrid, Spain

1994 - 1997

~Clinical Coordinator/Director of Training.

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

ITAD (Institute for Alcohol and Drug Treatment),
Madrid, Spain

1991- 1994

~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program

- Provided evaluation and treatment for chemically dependent adults and their families.

~ Senior Family Therapist, Couples and Family Therapy Program

- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management
Boston, MA

1989 - 1991

~ Senior Family Therapist, Home Based Family Treatment Program.

Education

Graduate Certificate of Business

University of Massachusetts, Lowell, 2000.

Master's Degree in Education

Counseling Psychology Program. Boston University, 1989.

B.A. in Clinical Psychology

Universidad Pontificia de Comillas, Madrid, Spain. 1988

Publications

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.), *Social Worker's Desk Reference* (2nd ed.), New York: Oxford University Press, 2009
- 2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning in the Field.* Presented at the 18th Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.
- 2001 Lyman, D.R.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of Intensive community based intervention.* In Lightburn, A., P. Sesslons. *Handbook of Community Based Clinical Practice.* Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, .C, C. Liberton, K. Kutash and R. Friedman, (Eds.) *A System of Care for Children's Mental Health: Expanding the Research Base* (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.
- 1994-98 Research papers and professional presentations in peer reviewed journals in Spain

Languages

Fluent in Spanish, French and Italian.

Gina Corey Ferrante, C.P.A.

Core Skills:

- System Integration
- Internal Controls
- Audit Preparation
- Policies and Procedures
- Budget Preparation and Analysis
- Streamlining accounting processes

Work Experience:

Community Teamwork, Inc. 2013-2019 Lowell, Massachusetts

Director of Finance and Accounting

Reporting to the CFO, manage staff in the accounting department and coordinating annual budget for \$90 million agency providing housing, WIC, Energy and Child Care Services to low-income individuals

- Prepare agency cost allocations
- Ensure compliance with agency's 150 federal, state and private contracts
- Prepare agency budgets and analyze financial results
- Analyze and improve accounting processes and fiscal controls throughout the agency
- Oversees the financial management of the organization and monitoring of organizational performance and fiscal controls
- Coordinate Annual Audit and review Accounting Pronouncements for applicability

Michael F. Reilly, PC 2006-2013 Haverhill, Massachusetts

Audit Manager

- Planned and managed the audit process for several non-public companies and not-for-profit organizations including the Northern Essex Community College Foundation, ARC of Northeast Haverhill and Simple Living, Inc.
- Worked with clients to help improve efficiencies and establish accounting controls
- Prepared tax returns for individuals and non-public and not-for-profit corporations

Gina Corey Ferrante, C.P.A.

Page 2

Digital Equipment Corporation 1987-1992 Acton, Massachusetts

Accounting Systems Analyst

- Designed and installed accounting systems for Digital and Digital customers
- Internal Auditor
- Audited departments internal to Digital in preparation for the outside auditors

Epsilon Data Management 1985-1987

Burlington, Massachusetts

Director of Accounting

- Managed the monthly/quarterly closing process
- Prepared financial statements (B/S, P&L, & Cash flows)
- Performed analytical analysis
- Managed, supported and prepared the quarterly and year-end audit schedules

Ryder Systems, Inc. 1984-1985

Miami, Florida

Manager of Accounting

- Managed the monthly/quarterly closing process
- Prepared financial statements (B/S, P&L, & Cash flows)
- Performed analytical analysis
- Prepared the quarterly and year-end audit schedules

Price Waterhouse 1981-1984

Miami, Florida

Senior Accountant

- Planned, and managed the audit process for several non-public companies including the Miami Dolphins, and area construction companies
- Prepared tax returns for individuals and small corporations during the busy season

Education:

Florida International University

Masters of Science in Taxation

University of Miami

BBA Accounting

Systems: Abila Fund Accounting, Office (Word, Excel, PowerPoint), Outlook, QuickBooks, Profx

COLLEEN M. IVES

CHIEF OPERATING OFFICER

Proactive executive with a formidable record of driving systemic change and business expansion. Nimble administrator with strategic planning, business process improvement, cost controls and performance management experience. Collaborative leader with inspirational and decisive management style who achieves exceptional, rather than expected, results. Catalyst for open communications towards a climate of learning to benefit company and individuals.

PROFESSIONAL EXPERIENCE

WAYPOINT, Manchester, NH • 2018-Present

Statewide private nonprofit that works to advance the well-being of children and families through an array of community-based services.

Chief Operating Officer

- Oversees all aspects of program delivery including; fiscal and personnel management; quality assurance and program development

ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017

Leading national lender of US Housing & Urban Development insured commercial loans in healthcare, multifamily and affordable housing sectors.

Vice President, Operations & Quality Control

- Report to principals with overall responsibility for achieving strategic objectives through oversight of the day-to-day operations of five multi-disciplinary underwriting teams by providing support at the transactional level as well as in the development of procedures and operating practices to match RMC's continued growth.
- Ensure RMC'S compliance with their federally mandated Quality Control Plan through employee development initiatives, monitoring of RMC'S operational practices while integrating new HUD directives into RMC'S existing best practices.

IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016

Consultancy providing strategic planning and leadership development to public, private and nonprofit companies throughout New England.

Principal

Design and facilitate customized corporate retreats, including strategic planning sessions, executive and Board of Directors' training and development, creation or re-affirmation of vision, mission and values and efforts to re-align leadership around key priorities and future direction of the organization. Integrate opportunities to shift organizational culture to more open and candid communications.

- Led an 18-month comprehensive change initiative that:
 - Resulted in the development of a transition plan for the assimilation of an Interim Executive Director including an operations plan that aimed to recalibrate the culture;
- Transformed climate of accountability for a \$55M client by implementing Balanced Scorecard strategic measurement system. Designed, coordinated and facilitated on-site internal and external analysis of 11 retail locations in 9 states, analyzing threats and weaknesses in business to build a platform for growth.

CAREER NOTE: Concurrent with consulting enterprise (2006 – 2010), designed and taught introductory and upper level psychology and sociology courses at Granite State College in Concord, Manchester and Portsmouth, New Hampshire.

GRANITE STATE INDEPENDENT LIVING, Concord, NH • 2001-2005

Statewide nonprofit offering long-term care, employment, transportation, advocacy, and other community-based services.

Acting Executive Director & Chief Operating Officer

Led internal operations, including service and program delivery, finance, human resources, fundraising and marketing. Transformed organization's culture by promoting a climate of excellence, systemic solutions and learning that benefited the organization and individual employees. Evaluated operational results and facilitated business processes and controls that promoted efficiency and internal information flow. Developed short- and long-range operating plans. Supported up to 14 management-level employees, staff of 90, and \$13M annual operating budget. Held complete performance management authority as well as autonomy to engage in private and state/federal contracts.

- Increased revenue by 78% with more effective grant administration, successful applications for new competitive grants, initiating a comprehensive development / fundraising plan, and increasing the fee-for-service lines of business.
- Increased consumers served from 400 to 3,000+ individuals within three-year period by restructuring existing programs, developing new programs and increasing program accountability with monthly management reports.
- Established foundation for 36-month capacity building plan to enhance infrastructure and overall operations by conducting full organizational audit and successfully presenting to Board of Directors.
- Expanded services and leveraged long-term grant opportunity through company acquisition. Successfully integrated organizational cultures and business practices, including human resource policies, management teams and compensation/benefits.
- Recommended, designed and implemented internal controls and operating procedures for all departments (Human Resources, Finance, Public Relations/ Development, Long-Term Care, Community Living and Employment Services).
- Increased efficiency, raised credibility of financial reporting and reduced headcount by implementing state of the art technology with expertise of retained IT consultant.

NEW HAMPSHIRE DEPARTMENT OF EDUCATION, VOCATIONAL REHABILITATION, SERVICES FOR BLIND AND VISUALLY IMPAIRED, Concord, NH • 1992-2000

Statewide organization providing Registry of Legal Blindness, Sight Services for Independent Living, Vocational Rehabilitation and a Business Enterprise program.

Statewide Director

Managed professional staff of 8 to deliver services that included 15 statewide rehabilitative support groups, career counseling and vending machine/food service enterprises in State and Federal buildings.

- Awarded \$1.2M 3-year federal grant to provide peer support services in 15 locations across the state
- Led Department to highest rank in standards and benchmarks among 7 other regional offices.
- Enhanced team atmosphere by integrating 4 distinct statewide programs into a cohesive unit.
- Cultivated relationships and formal partnerships with various stakeholders in the statewide network of social and human services and employment arenas.

EDUCATION

Doctorate in Human and Organizational Systems
Master of Arts in Human Development
Fielding Graduate University, Santa Barbara, California

Master of Arts/CAGS in Rehabilitation Counseling
Bachelor of Arts in Psychology and Philosophy
Assumption College, Worcester, Massachusetts

Waypoint

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Borja Alvarez de Toledo	CEO	185,411	0%	
Colleen Ives	COO	114,400	0%	
Gina Ferrante	CFO	115,000	0%	




Subject: Community-Based Voluntary Services (RFP-2021-DCYF-03-COMMU-02)

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

AGREEMENT

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

GENERAL PROVISIONS**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 The Family Resource Center at Gorham		1.4 Contractor Address 123 Main Street, Gorham NH 03581	
1.5 Contractor Phone Number (603) 446-5190	1.6 Account Number 05-095-042-421010-29580000	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$2,244,528
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 10/20/2020		1.12 Name and Title of Contractor Signatory Patricia Stolte Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 10/21/2020		1.14 Name and Title of State Agency Signatory Joseph E. Ribsam, Jr. Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 10/29/2020			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions 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, 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 years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.2. 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. Key Definitions

- 1.1. **Date of Referral:** Shall be defined as "the date in which the referral is made". The referral date should correspond with the "Begin date of services", indicated on the Division of Children Youth and Families (DCYF) Service Authorization Form.
- 1.2. **Days:** Shall be defined as a complete "overnight", calendar days, and shall include Saturday, Sundays and Holidays.
- 1.3. **Face-to-Face:** Shall be defined as the first face-to-face interaction following the Date of Referral in which a provider begins working with the families to deliver Community-Based Voluntary Services (CB-VS). Face-to-Face shall further be defined as in-person interactions; however, DCYF reserves the right to adjust the definition, with a thirty (30) day written or verbal notice to the Contractor agency.
- 1.4. **Open Case:** Open case shall be defined as any case opened to DCYF, including assessment, voluntary case, court case with focus on the family served by CB-VS.

2. Statement of Work

- 2.1. The Contractor shall ensure Community Based-Voluntary Services are available in towns of Berlin and Littleton and CPS District offices of Division for Children Youth and Families. DCYF anticipated to refer from these sources the following number of families in year State Fiscal Year:
 - 2.1.1. From start of contract to end of SFY21: 40 families
 - 2.1.2. SFY22: 65 families
 - 2.1.3. SFY23: 65 families
 - 2.1.4. SFY24: 65 families
- 2.2. The Contractor shall provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with DCYF.
- 2.3. The Contractor shall provide services described in this agreement to families who/whom:
 - 2.3.1. Were recently assessed by DCYF for an allegation of abuse or neglect,
 - 2.3.2. As part of their CPS assessment, were scored as being at high/very high-risk of future DCYF involvement using an actuarial risk assessment tool,
 - 2.3.3. Did not receive a court finding of abuse/neglect as a result of their DCYF assessment, and

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- 2.3.4. Could benefit from additional supports and be safely served in the community.
- 2.4. The Department reserves the right to refer other families to ensure adequate caseloads.
- 2.5. All referrals shall be accepted by the Contractor regardless of any other circumstances.
- 2.6. The Contractor shall provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models.
- 2.7. The Contractor shall provide services in a manner that includes, but is not limited to, the following priorities:
 - 2.7.1. Prioritizing working in partnership with families
 - 2.7.2. Focusing on family progress
 - 2.7.3. Focusing on programmatic solutions to difficult family experiences
 - 2.7.4. Celebrating family progress.
- 2.8. The Contractor shall ensure all families receive referral and engagement, family stabilization and service planning activities within thirty (30) days of referral.
- 2.9. The Contractor shall embed within the local District Office on a semi-regular basis to provide in-person consultation to DCYF field service staff as needed.
- 2.10. The Contractor shall develop and maintain records on each family, log contact and interactions for each family, and maintain documentation of service plans. They will also maintain up-to-date family information, including contact information and service history.

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

- 2.11. **Referral and Engagement:** The Contractor shall orient family to the CB-VS (Community-Based Voluntary Service) and build a rapport so the family will be willing to receive family stabilization supports and participate in service planning.
 - 2.11.1. The Contractor shall participate in a warm handoff with the Department assessment worker to introduce the family and ensure a seamless transition from the Department assessment to CB-VS.
 - 2.11.2. The Contractor shall utilize an assessment tool specified by the Department.
 - 2.11.3. The Contractor shall collect basic family information, including but not limited to:
 - 2.11.3.1. Address and Phone number

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- 2.11.3.2. Demographic information including but not limited to: Race, Age of clients, Number of children in the home, Gender of primary care giver(s)
- 2.11.4. The Contractor shall process and make initial contact with families within three (3) days of receiving DCYF referral.
- 2.11.4.1. Referral days shall be defined as indicated in Section 1.1 and Section 1.2., and shall conclude on the close of business on the third (3rd) day. For example, families referred on Friday, 10/2/20 at 3:00 p.m. would have until close of business on Monday 10/05/20 to establish initial contact.
- 2.11.4.1. The Contractor shall maintain the ability to dictate staffing patterns that most appropriately align with this scope of work.
- 2.11.5. The Contractor shall ensure that families who have disengaged from the program remain connected with the services through persistent follow up including but not limited to: Flexible scheduling and rescheduling, Telephone Correspondence, Digital and personal interactions
- 2.11.6. The Contractor shall develop referral form in collaboration with the Department.
- 2.12. **Family Stabilization:** The Contractor shall address immediate needs of the family, emphasizing what needs may make it difficult to establish family engagement. Immediate needs include but are not limited to: Unstable housing, Lack of consistent transportation, Inadequate or lack of health insurance, Discontinuation of state benefits, Health concerns, such as lice outbreaks and bedbugs, hospitalizations,
- 2.12.1. The Contractor shall develop with the family a near-term plan and address any immediate needs.
- 2.12.2. The Contractor shall facilitate purchases for the family to address immediate needs, including but not limited to: Lice Treatment, Household items, Cleanup expenses, Gas cards, Items for children.
- 2.13. **Service Planning:** The Contractor shall develop an initial service plan that reflects the goals and perspectives of the family, the provider worker assigned to support the family and the needs identified by the assessment tool.
- 2.13.1. The Contractor shall utilize an assessment tool, determined by the Department to understand the needs of the family and identify opportunities to reduce the rate of subsequent DCYF involvement.
- 2.13.2. The Contractor shall complete all assessments within thirty (30) days, or within Phase 1, as appropriate for family needs.

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- 2.13.3. The Contractor shall support the families in identifying goals for their time in and after the service is complete and identify and prioritize needs and challenges.
- 2.13.4. The Contractor shall develop an initial service plan in collaboration with the family.
- 2.13.5. The Contractor shall collaborate with the Department to develop the service plan.
- 2.13.6. The Contractor shall utilize Department provided criteria, completed assessments, professional judgement, and families input to identify if DCYF-paid, home based services are required.
- 2.13.7. The Contractor shall verify and update any family information relevant to preparation of Phase 2, as indicated in Section 2.11.3., including but not limited to: Ensuring basic demographic information is up to date, adjusting meeting frequency, duration and times as needed.

Phase 2: Service Management, Transition and Closure

- 2.14. **Service Management:** The Contractor shall meet the family's needs and achieve the goals identified in the service plan.
 - 2.14.1. The Contractor shall ensure the needs of the family are met and the goals identified in the service plan are met.
 - 2.14.2. The Contractor shall implement the service plan, coordinate critical services with parents, children and youth, including but not limited to:
 - 2.14.2.1. Providing service coordination and system navigation
 - 2.14.2.2. Referring and connecting families to community-based service providers, including but not limited to: Mental Health, behavioral Health, concrete supports and services, DCYF-paid home-based services
 - 2.14.3. The Contractor shall utilize flexible funding, where applicable, to facilitate purchase to help the family successfully access supports and services.
 - 2.14.4. The Contractor shall pre-plan for formal transition from CB-VS services, including for instances where the family has only received minimal service management.

Other requirements

- 2.15. The Contractor shall obtain, at their expense, a Criminal Background Check for all staff, including volunteers, providing direct services to clients under the contract.
- 2.16. The Contractor shall ensure staff have no convictions for the following crimes:

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- 2.16.1. A felony for child abuse or neglect, spousal abuse, and any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 2.16.2. A violent or sexually related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 2.16.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(s0)(A)(ii).
- 2.17. The Contractor shall report to DCYF Central Intake any suspicion of child abuse or neglect.

3. Exhibits Incorporated

- 3.1. 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.
- 3.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 3.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

4. Reporting Requirements

- 4.1. The Contractor shall submit monthly reports, which include, but are not limited to: Data to support performance improvement activities.
- 4.2. The Department reserves the right to request and the Contractor agency shall provide information on the following: What families benefited from flexible fund purchases, how much was spent per family (both average and individual families) and what the flexible funding money was spent on.
- 4.3. The Department reserves the right to establish data reporting and deliverable requirements throughout the duration of the contract.
- 4.4. The Department reserves the right to request service plan and other documentation, as indicated in Section 2.13., to comply with federal requirements upon request.

5. Performance Measures and Performance Metrics

- 5.1. In order for the Department to monitor Contractor performance, the Contractor and the Department shall hold monthly provider meetings focused on performance topics including but not limited to: persistent follow-up on referrals, service completion, use of home-based services, long-term program outcomes, and equitable service delivery.
- 5.2. The Contractor shall monitor the Contractor's performance by using the following performance metrics:

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Service Activity:		Key performance metrics:
Phase 1:	A. Referral & engagement	<ul style="list-style-type: none"> % of referred families who enroll in CB-VS % of referred families who receive face-to-face meeting within 3 days of referral
	B. Family stabilization	<ul style="list-style-type: none"> % of families in crisis that are stabilized within the first 30 days
	C. Service planning	<ul style="list-style-type: none"> % of families with a case plan within the first 30 days
Phase 2:	D. Service management	<ul style="list-style-type: none"> Median # of days from initial assessment to enrollment in additional supports and services % of families who are accessing DCYF paid home-based services % of families who meet their service plan goals
	E. Transition & closure	<ul style="list-style-type: none"> % of families who are successfully established in ongoing supports % of families who see improvement in assessment tool (to be specified by DCYF) Family satisfaction with CB-VS (e.g., Net Promoter Score)
Outcomes:	% of families referred to CB-VS ** <ul style="list-style-type: none"> who have a substantiated allegation of maltreatment within 6 months of the referral date who have a subsequent assessment (investigation) 6 and 12 months after CB-VS discharge 	

** Six (6) month time period will be calculated based on consecutive "overnights" and shall conclude on the close of business on the last day of the six (6) month period.

5.3. Additional Key output and process metrics:

- # of families currently enrolled in CB-VS and % of CB-VS slots currently used
- # of families that are offered CB-VS and % of offered families who decide to receive CB-VS
- # of families who receive a warm handoff to the CB-VS provider
- # of referrals, including the number in the defined target population and % of referrals in the CB-VS defined target population
- # of enrollees, including the number in the defined target population and % of enrollees in the CB-VS defined target population
- # of days from DCYF assessment start date to referral date
- # of days from referral date to first face-to-face meeting
- # of days from first face-to-face meeting to family stabilization date
- # of days from first face-to-face meeting to initial service plan finalization date
- # of days from service management start date to service management end date
- # of days from service management start date to service goal 1, 2,..., etc. achieved date
- # of days from transition start date to closure date
- % of clients who respond to Net Promoter survey

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- 5.4. 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.
- 5.5. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.
- 5.6. Where applicable, the Contractor shall collect and share data with the Department in a format specified by the Department.
- 5.7. The Department reserves the right to evaluate the program for effectiveness of service delivered during the duration of the contract.

6. Additional Terms

6.1. Impacts Resulting from Court Orders or Legislative Changes

- 6.1.1. 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.

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

- 6.2.1. The Contractor shall submit, within ten (10) days of the Contract Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

6.3. Credits and Copyright Ownership

- 6.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the 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."
- 6.3.2. All materials produced or purchased under the contract shall have prior approval from the Department before printing, production, distribution or use.
- 6.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 6.3.3.1. Brochures.
 - 6.3.3.2. Resource directories.

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- 6.3.3.3. Protocols or guidelines.
- 6.3.3.4. Posters.
- 6.3.3.5. Reports.
- 6.3.4. The Contractor shall not reproduce any materials produced under the contract without prior written approval from the Department.

7. Records

- 7.1. The Contractor shall keep records that include, but are not limited to:
 - 7.1.1. 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.
 - 7.1.2. 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.
 - 10/16/2020 7.1.3. 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.
Patricia Stoltz
Executive Director
 - 7.1.4. Medical records on each patient/recipient of services.
- 7.2. 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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Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds and as applicable as federal funding is anticipated for this contract.
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-recipient, in accordance with 2 CFR 200.330.
 - 2.2. The Contractor's Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
3. **Start Up Grant**
 - 3.1. For the purpose of this agreement, the start-up funds **in the amount of \$430,000** will be provided to the Contractor for the expenses incurred to launch services described in this Agreement.
 - 3.2. The Department shall make one lump sum payment to the Contractor within thirty (30) days of the Contract Effective Date.
 - 3.3. The Contractor shall submit a quarterly report to the Department within fifteen (15) days of the end of the reporting period, detailing all start up expenditures.
 - 3.4. All unspent funds shall be returned to the Department twelve (12) months after the Contract Effective Date
4. **Flex Funding**
 - 4.1. For the purpose of this agreement, the Department shall allocate flexible funding to the Contractor agency to fulfill the work described Exhibit B, Scope of Work.
 - 4.2. The Department shall make payment as follows:
 - 4.2.1. One lump sum **payment of \$35,700** within thirty (30) days of the Contract Effective Date, equivalent to an estimated two years worth of flexible funding.
 - 4.2.2. The necessity and the amount of additional flexible funding for the State Fiscal Year 2022 will be determined by the Department. The funds will be provided only if additional funds are needed to sustain flexible funding. Any additional payment shall be made within thirty (30) days of the beginning of the State Fiscal Year.
 - 4.2.3. One lump sum **payment of \$22,750** in State Fiscal Year 2023 of the contract, to be paid within thirty (30) days of the beginning of the State Fiscal Year.

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- 4.2.4. One lump sum **payment of \$22,750** in State Fiscal Year 2024 of the contract, to be paid within (30) days of the beginning of the state fiscal year.
- 4.2.5. Additional funding increases awarded in State Fiscal Year 2023 and State Fiscal Year 2024 shall be used to increase the account as needed to an amount not to exceed \$22,750.
- 4.3. Upon the Contract Completion Date, the Contractor shall return to the Department any remaining flex funds within thirty (30) days.
- 4.4. The Contractor shall not utilize flexible funds prior to the initial "face-to-face" (but can use it for the face-to-face).
- 4.5. The Contractor shall manage flexible fund allocations in a manner consistent with Exhibit B, Scope of Work, and shall have the ability to vary the amount of flex funds spent to support each family (e.g., some families can get \$500 and others can get \$150 or any other amount needed to support the family).
- 4.6. The Department reserves the right to request and the Contractor shall provide information on the following:
- 4.6.1. What families benefited from flexible fund purchases
- 4.6.2. How much was spent per family (both average and individual families)
- 4.6.3. What the money was flexible funds were spent on
5. Daily Rate
- 5.1. For the purpose of this agreement, a daily rate shall be paid in the amount of \$55.00 per client (family) per day.
- 5.2. Payment shall be on a monthly basis and follow a process determined by the Department.
- 5.3. Maximum allotment for daily rate expenditure by fiscal year is as follows:
- Sub-total: **\$1,699,500**
- Year 1: \$90,750
- Year 2: \$536,250
- Year 3: \$536,250
- Year 4: \$536,250
- 5.4. Payment for daily rate shall be initiated six (6) months from the Contract Effective Date and shall follow a process determined by the Department.
6. Bonus Payment
- 6.1. For the purpose of this agreement, bonus payments shall be paid to the Contractor agency upon delivery of the following:

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- 6.1.1. Services and data as indicated in Exhibit B, Section 2, Scope of Work and Section 5, Performance Measures and Performance Metrics.
- 6.1.2. Submission of standard payment request form(s).
- 6.1.3. Submission of any other supplemental bonus payment documents specified by the Department.
- 6.2. A bonus payment shall be paid for each family who receives a face-to-face meeting within three (3) days of DCYF referral.
 - 6.2.1. Bonus payment shall be \$99.00 per family. This value is equal to 1% of the value of a six(6) month long service.
 - 6.2.2. Face-to-face and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.
- 6.3. A bonus payment shall be paid for each family with no new open DCYF case with six (6) months of referral.
 - 6.3.1. Bonus payment shall be \$99.00 per family. This value is equal to 1% of the value of a six (6) month long service.
 - 6.3.2. No new open DCYF cases and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.
- 6.4. The Contractor and the Department shall send all client information in relation to/or in support of payment, utilizing a secure email system.
- 6.5. Payment shall be on a monthly basis in an amount specified by the Contractor agency on appropriate documentation.
- 6.6. The maximum allotment for this contract for each State Fiscal Year is as follows:
 - Total allocation: **\$33,828**
 - Year 1: \$4,578
 - Year 2: \$9,750
 - Year 3: \$9,750
 - Year 4: \$9,750
- 6.7. The Contractor shall request bonus payments under the following processes:
 - 6.7.1. % of families who receive a face-to-face within 3 days of referral.
 - 6.7.1.1. The Contractor shall enter data into a standard spreadsheet in order to calculate the bonus amount they are requesting.

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- 6.7.1.2. The Contractor shall then send that spreadsheet back to identified Department staff. The Department shall review the spreadsheet for accuracy on a consistent basis.
- 6.7.1.3. The Contractor shall request payment on a standard form in an amount equal to that which was calculated on the spreadsheet.
 - 6.7.1.3.1. The form shall be agreed upon by the Department and the Contractor.
- 6.7.2. % families who do not have a case opened within six (6) months of referral date:
 - 6.7.2.1. The Department shall share with the Contractor, on a monthly basis, a list of clients who have had a case opened with DCYF.
 - 6.7.2.2. Using the information from this list, the Contractor shall request payment on a standard form, agreed upon by the Department and the Contractor.
- 6.8. The Department reserves the right to delay the monthly payout of bonuses so long as they give prior notice with the Contractor. Rationale for delays shall include but are not limited to:
 - 6.8.1. Absenteeism of finance staff
 - 6.8.2. IT updates or maintenance, etc.
- 6.9. The Department reserves the right to conduct audits of the Contractors bonus payment reporting and allocations.
- 7. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to DCYFInvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
- 9. 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.
- 10. 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

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satisfactorily completed in accordance with the terms and conditions of this agreement.

11. Notwithstanding Paragraph 17 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.
12. Audits
 - 12.1. The Contractor is required to submit an annual audit to the Department if **any** of the following conditions exist:
 - 12.1.1. 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.
 - 12.1.2. 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.
 - 12.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 12.2. 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.
 - 12.3. 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.
 - 12.4. 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 GRANTEEES 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

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**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:

10/16/2020

Date

DocuSigned by:

Patricia Stolte

07050031F4D74FE

Name: Patricia Stolte

Title: Executive Director



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:

10/16/2020

Date

DocuSigned by:

Patricia Stolte

Name: Patricia Stolte

Title: Executive Director

Exhibit E - Certification Regarding Lobbying

Vendor Initials PS
Date 10/16/2020

**New Hampshire Department of Health and Human Services
Exhibit F**



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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 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 ^{DS} PS

**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 (I)(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.

Contractor Name:

10/16/2020

Date

DocuSigned by:

Patricia Stolte

Name: Patricia Stolte

Title: Executive Director

Contractor Initials

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Date 10/16/2020

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

Contractor 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

Contractor Initials

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

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

Contractor Name:

10/16/2020

Date

DocuSigned by:

Patricia Stolte

Name: Patricia Stolte

Title: Executive Director

Exhibit G

Contractor Initials

PS

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

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

Contractor Name:

10/16/2020

Date

DocuSigned by:

Patricia Stolte

07030031250796

Name: Patricia Stolte

Title: Executive Director



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.

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Contractor Initials PS

10/16/2020
 Date _____



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

3/2014

Contractor Initials PS

10/16/2020
Date



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

3/2014

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 3 of 6

Contractor Initials PS

Date 10/16/2020



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 Associate uses

3/2014

Contractor Initials PS

Date 10/16/2020



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.

3/2014

Contractor Initials PS

Date 10/16/2020



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) 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

Joseph E. Ribsam, Jr.

Signature of Authorized Representative

Joseph E. Ribsam, Jr.

Name of Authorized Representative

Director

Title of Authorized Representative

10/21/2020

Date

Tha Family Resource Center at Gorham

Name of the Contractor

Patricia Stolte

Signature of Authorized Representative

Patricia Stolte

Name of Authorized Representative

Executive Director

Title of Authorized Representative

10/16/2020

Date



**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: 019150817
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?

 X 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: _____

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

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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 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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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.).

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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

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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.

New Hampshire Department of Health and Human Services

Exhibit K

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

New Hampshire Department of Health and Human Services

Exhibit K

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

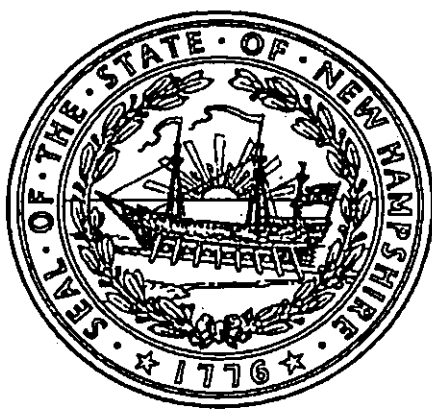
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE FAMILY RESOURCE CENTER AT GORHAM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 03, 1997. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 270161

Certificate Number: 0004916605



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 18th day of May A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Linda Lamirande, hereby certify that:

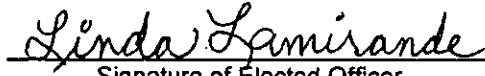
1. I am a duly elected Officer of The Family Resource Center at Gorham.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 16, 2020, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Patricia Stolle, Executive Director,

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

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

Dated: October 16, 2020



Signature of Elected Officer
Name: Linda Lamirande
Title: President, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
 08/05/2020

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT Fairley Kenneally PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: fairley@esinsurance.net														
INSURED Family Resource Center at Gorham 123 Main Street Gorham NH 03581	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Great American Insurance Group</td> <td>GAIG</td> </tr> <tr> <td>INSURER B: Travelers Property Casualty Co of America</td> <td>25874</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Great American Insurance Group	GAIG	INSURER B: Travelers Property Casualty Co of America	25874	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES

CERTIFICATE NUMBER: 20-21

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 type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			MAC3793560-14	05/10/2020	05/10/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 AbMol Daycare, Inc/AnoPA \$ 1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$			UMB113778406	05/10/2020	05/10/2021	EACH OCCURRENCE \$ 1,000,000 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	N/A	6JUB4N33995320	01/01/2020	01/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability			MAC3793560-14	05/10/2020	05/10/2021	per occurrence \$1,000,000 aggregate \$3,000,000

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

CERTIFICATE HOLDER
CANCELLATION

State of NH DHHS 129 Pleasant Street Concord NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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**the family
resource center**
at Gorham

MISSION:

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

Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORT**

**Leone,
McDonnell
& Roberts**
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

FAMILY RESOURCE CENTER AT GORHAM
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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To the Board of Directors
Family Resource Center at Gorham
Gorham, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, cash flows, and functional expenses 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization'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 Family Resource Center at Gorham as of June 30, 2020 and 2019, 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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 29, 2020, on our consideration of Family Resource Center at Gorham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Family Resource Center at Gorham's internal control over financial reporting and compliance.

*Leah, McDonnell & Roberts
Professional Association*

September 29, 2020
North Conway, New Hampshire

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 551,854	\$ 414,332
Certificates of deposit	83,447	81,893
Grants receivable	141,207	417,558
Prepaid expenses	13,779	15,149
Total current assets	<u>790,287</u>	<u>928,932</u>
PROPERTY		
Leasehold improvements	74,932	74,932
Furniture and equipment	51,575	51,575
Buildings	70,015	-
Total	196,522	126,507
Less: accumulated depreciation	<u>(101,322)</u>	<u>(95,385)</u>
Property, net	<u>95,200</u>	<u>31,122</u>
OTHER ASSETS		
Investments	202,792	207,279
Agency deposits - cash	-	22,240
Total other assets	<u>202,792</u>	<u>229,519</u>
TOTAL ASSETS	<u>\$ 1,088,279</u>	<u>\$ 1,189,573</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 5,818	\$ 7,144
Accrued expenses	52,422	35,014
Agency deposits	-	22,240
Refundable advances	7,343	9,649
Total current liabilities	<u>65,583</u>	<u>74,047</u>
NET ASSETS		
Without donor restrictions	815,601	902,278
With donor restrictions	<u>207,095</u>	<u>213,248</u>
Total net assets	<u>1,022,696</u>	<u>1,115,526</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,088,279</u>	<u>\$ 1,189,573</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Grants	\$ 1,903,286	\$ -	\$ 1,903,286
Medicaid	432,237	-	432,237
Donations	49,201	-	49,201
Agency rents	38,175	-	38,175
Investment return	-	(6,153)	(6,153)
Interest income	2,088	-	2,088
Other income	43,878	-	43,878
	<u>2,468,865</u>	<u>(6,153)</u>	<u>2,462,712</u>
Total revenues and support			
	<u>2,468,865</u>	<u>(6,153)</u>	<u>2,462,712</u>
EXPENSES			
Program services	2,232,196	-	2,232,196
Management and general	323,346	-	323,346
	<u>2,555,542</u>	<u>-</u>	<u>2,555,542</u>
Total expenses			
	<u>2,555,542</u>	<u>-</u>	<u>2,555,542</u>
DECREASE IN NET ASSETS	(86,677)	(6,153)	(92,830)
NET ASSETS, BEGINNING OF YEAR	<u>902,278</u>	<u>213,248</u>	<u>1,115,526</u>
NET ASSETS, END OF YEAR	<u>\$ 815,601</u>	<u>\$ 207,095</u>	<u>\$ 1,022,696</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Grants	\$ 1,635,790	\$ -	\$ 1,635,790
Medicaid	574,200	-	574,200
Donations	60,168	-	60,168
Agency rents	36,602	-	36,602
Investment return	-	(2,911)	(2,911)
Interest income	2,406	-	2,406
Other income	13,043	-	13,043
Net assets released from restrictions	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total revenues and support	<u>2,327,209</u>	<u>(7,911)</u>	<u>2,319,298</u>
EXPENSES			
Program services	1,772,364	-	1,772,364
Management and general	<u>202,667</u>	<u>-</u>	<u>202,667</u>
Total expenses	<u>1,975,031</u>	<u>-</u>	<u>1,975,031</u>
INCREASE (DECREASE) IN NET ASSETS	352,178	(7,911)	344,267
NET ASSETS, BEGINNING OF YEAR	<u>550,100</u>	<u>221,159</u>	<u>771,259</u>
NET ASSETS, END OF YEAR	<u>\$ 902,278</u>	<u>\$ 213,248</u>	<u>\$ 1,115,526</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (92,830)	\$ 344,267
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized loss on investments	13,788	4,780
Realized gains on investments	(6,621)	(1,322)
Depreciation	5,937	4,466
(Increase) decrease in assets:		
Grants receivable	276,351	(166,309)
Prepaid expenses	1,370	(5,708)
Increase (decrease) in liabilities:		
Accounts payable	(1,326)	(1,746)
Accrued expenses	17,408	6,158
Agency deposits	(22,240)	14
Refundable advances	<u>(2,306)</u>	<u>(5,150)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>189,531</u>	<u>179,450</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of investments	275,107	390,324
Purchase of investments and certificates of deposit	(279,341)	(393,769)
Additions to property and equipment	<u>(70,015)</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(74,249)</u>	<u>(3,445)</u>
NET INCREASE IN CASH AND EQUIVALENTS AND RESTRICTED CASH	115,282	176,005
CASH AND EQUIVALENTS AND RESTRICTED CASH, BEGINNING OF YEAR	<u>436,572</u>	<u>260,567</u>
CASH AND EQUIVALENTS AND RESTRICTED CASH, END OF YEAR	<u>\$ 551,854</u>	<u>\$ 436,572</u>
CASH BALANCES		
Cash and equivalents, operating	\$ 551,854	\$ 414,332
Agency deposits - cash	<u>-</u>	<u>22,240</u>
Total cash and equivalents and restricted cash	<u>\$ 551,854</u>	<u>\$ 436,572</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

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

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel Costs			
Salaries and wages	\$ 1,514,963	\$ 205,829	\$ 1,720,792
Payroll taxes	111,268	15,173	126,441
Employee benefits	136,049	39,526	175,575
Travel	144,130	1,377	145,507
Program activities	97,595	4,385	101,980
Contractors and consultants	39,779	19,831	59,610
Food and supplies	50,814	-	50,814
Conferences and meetings	36,860	-	36,860
Heat and utilities	19,405	1,021	20,426
Telephone, internet, fax and cable	16,516	1,360	17,876
Training	13,049	175	13,224
Accounting fees	1,815	11,395	13,210
Rent	11,667	-	11,667
Technology	1,500	9,313	10,813
Maintenance, cleaning and inspections	8,505	1,501	10,006
Liability insurance	7,000	2,660	9,660
Small equipment	8,408	483	8,891
Depreciation	1,792	4,145	5,937
Printing	3,637	1,018	4,655
Advertising	2,917	190	3,107
Payroll processing service	-	3,079	3,079
Property insurance	2,412	426	2,838
Postage and shipping	2,064	227	2,291
Bank charges	51	232	283
	<u>51</u>	<u>232</u>	<u>283</u>
Total	<u>\$ 2,232,196</u>	<u>\$ 323,346</u>	<u>\$ 2,555,542</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel Costs			
Salaries and wages	\$ 1,121,186	\$ 136,380	\$ 1,257,566
Payroll taxes	79,700	11,909	91,609
Employee benefits	112,243	22,322	134,565
Travel	144,838	1,531	146,369
Program activities	86,905	1,125	88,030
Conferences and meetings	28,584	5,445	34,029
Contractors and consultants	29,997	1,663	31,660
Food and supplies	28,946	1,931	30,877
Heat and utilities	19,620	1,033	20,653
Telephone, internet, fax and cable	17,985	117	18,102
Rent	15,025	-	15,025
Accounting fees	12,003	2,154	14,157
Training	13,283	176	13,459
Maintenance, cleaning and inspections	9,714	2,429	12,143
Small equipment	11,486	470	11,956
Liability insurance	10,134	1,060	11,194
Technology	-	7,774	7,774
Advertising	7,404	204	7,608
Student transportation	7,560	-	7,560
Printing	6,567	283	6,850
Depreciation	3,573	893	4,466
Payroll processing service	-	2,896	2,896
Property insurance	995	405	1,400
Postage and shipping	742	158	900
Bank charges	-	309	309
Other	3,874	-	3,874
	<u> </u>	<u> </u>	<u> </u>
Total	\$ 1,772,364	\$ 202,667	\$ 1,975,031

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Family Resource Center at Gorham (the Resource Center) is a voluntary, not-for-profit corporation incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax exempt charitable and educational purposes. The principal activity of the Resource Center is to deliver programming that works to build healthier families and stronger communities. These programs remove obstacles to healthy family function and development, providing access to social and educational services to at-risk and underserved North Country populations. Primary programs include:

Home visiting programs that deliver evidence based early child development and parenting support curricula which empowers parents and gives them the motivations and skills to improve parenting and foster healthy family dynamics;

Afterschool programs that support the academic, social and emotional developmental needs of students in grades K-8;

An IRS sanctioned Volunteer Income Tax Assistance (VITA) program that provides free tax preparation services to community members in need maximizing income tax refunds;

A Substance Misuse program that utilizes peer support for recovery and family reunification.

Basis of Accounting

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

Basis of Presentation

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

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Other Events

The impact of the novel coronavirus ("COVID-19") and measures to prevent its spread are affecting the Resource Center's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Resource Center's financial and 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. The Resource Center's operations could also be impacted by COVID-19 by service disruption that causes decreases to Medicaid revenue as well as leading to changes in client and donor behavior. The COVID-19 impact on the capital markets could also impact the Resource Center's cost of borrowing. There are certain limitations on the Resource Center's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

Use of Estimates

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

Cash and Cash Equivalents

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

Investments

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

Property and Equipment

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

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

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

Contributions

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

Contributed Services

From time to time, the Resource Center receives donated services in carrying out the mission and fundraising activities of the Resource Center. Such donations do not meet the criteria for recognition under ASC 958 and accordingly no amounts are reflected in the financial statements for those services.

Functional Allocation of Expenses

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

The expenses that are allocated include the following:

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

Refundable Advances

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

Income Taxes

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

Management has evaluated the Resource Center's tax positions and concluded that the Resource Center has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements. With few exceptions, the Resource Center is no longer subject to income tax examinations by the United States Federal or State tax authorities prior to 2016.

Leased Facilities

The Resource Center leases its current facility from the Town of Gorham. In lieu of rent, the Resource Center is responsible for the cost of repairs and maintenance, insurance, utilities and rubbish removal. The lease expired on June 30, 2020. The lease continues under the same terms on a month to month basis.

The Resource Center in turn sublets space in the facility to other nonprofit and community agencies at an average rate of approximately \$10 - \$16 per square foot. All participating organizations must provide services to a client base that is at least 66% low and moderate income.

Grants Receivable

Grants receivable from various public and other nonprofit organizations at June 30, 2020 and 2019 were considered fully collectable and therefore no provisions for bad debts have been made in these financial statements.

Advertising

Advertising costs are expensed as incurred.

Reclassifications

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

Fair Value of Financial Instruments

ASC Topic No. 820-10, *Fair Value Measurement*, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market based measurement, not an entity specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820-10, the Resource Center may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, ASC Topic 820-10 establishes a fair

value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

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

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

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

At June 30, 2020 and 2019, the Resource Center's investments were all classified as Level 1 and were based on fair value.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

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

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

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

New Accounting Pronouncements

During the year, the Resource Center adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the

resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction. If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the years ending June 30, 2020 and 2019 are presented under FASB ASU 2018-08. The comparative information has not been restated and continues to be reported under the accounting standards in effect in those reporting periods. There was no material impact to the financial statements as a result of adoption. Accordingly, no adjustment to opening net assets was recorded.

During the year, the Resource Center also adopted the provisions of FASB ASU 2016-18, *Statement of Cash Flows* (Topic 230). This ASU requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in the ASU do not provide a definition of restricted cash or restricted cash equivalents. The Resource Center has applied the provisions of ASU 2016-18 to retrospectively to all periods presented with no effect on net assets or previously issued financial statements.

Effective for the Resource Center in 2020, FASB ASU 2016-01, *Financial Instruments - Overall Recognition and Measurement of Financial Assets and Financial Liabilities* (Topic 825-10) allows a NFP to choose, on an investment-by-investment basis, to report an equity investment without a readily determinable fair value, that does not qualify for the practical expedient fair value in accordance with FASB ASC 820-10-35-59, at its cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issue. The FASB ASU requires additional disclosures about those investments. Adoption of this accounting pronouncement had no effect on the Resource Center's 2019 and 2020 financial statements.

2. LIQUIDITY AND AVAILABILITY

The following represents the Resource Center's financial assets as of June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 551,855	\$ 414,332
Certificates of deposit	83,447	81,893
Grants receivable	141,207	417,558
Investments	202,792	207,279
Agency deposits - cash	<u>-</u>	<u>22,240</u>
Total financial assets	<u>\$ 979,301</u>	<u>\$ 1,143,302</u>

Less amounts not available to be used
within one year:

Net assets with donor restrictions	\$ 207,095	\$ 213,248
Amount board designated for long-term maintenance	24,064	21,654
Agency deposits - cash	<u>-</u>	<u>22,240</u>

Amounts not available within one year	<u>231,159</u>	<u>257,142</u>
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Financial assets available to meet general expenditures over the next twelve months	<u>\$ 748,142</u>	<u>\$ 886,160</u>
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The Resource Center's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$630,000). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

3. **INVESTMENTS**

Investments held in the form of mutual funds at Bank of America are stated at fair value. Realized gains and losses are determined on the specific identification method. Gains and losses (realized and unrealized) are reported in the statement of activities as increases or decreases to net assets without donor restrictions, except for those investments for which their use is restricted. Information on investments at June 30, 2020 and 2019 is presented as follows:

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Equities	\$ 102,339	\$ 97,245	\$ -	\$ -
Mutual Funds	<u>103,989</u>	<u>105,547</u>	<u>197,027</u>	<u>207,279</u>
Totals	<u>\$ 206,328</u>	<u>\$ 202,792</u>	<u>\$ 197,027</u>	<u>\$ 207,279</u>

Components of investment return:

	<u>2020</u>	<u>2019</u>
Interest and dividends	\$ 4,927	\$ 4,721
Unrealized loss	(13,788)	(4,780)
Realized gain	6,621	1,322
Investment fees	<u>(3,913)</u>	<u>(4,174)</u>
Total investment return	<u>\$ (6,153)</u>	<u>\$ (2,911)</u>

4. **AGENCY DEPOSITS**

The Resource Center served as a fiscal agent for the Androscoggin Valley Community Partners (formerly the Berlin Area Healthcare Consortium), a collaborative effort of area health and social services agencies intended to provide health related education, information and communications to the communities of Berlin and Gorham. The amounts held on behalf of the consortium as of June 30, 2019 was \$22,240. During August of 2019, the money was returned and the fiscal agent relationship ended.

5. **DEMAND NOTE PAYABLE**

In April 2013, the Resource Center entered into a revolving line of credit agreement with a bank. The revolving line of credit agreement provides for maximum borrowings up to \$75,000 and is collateralized by a certificate of deposit held at the same bank. The revolving line of credit and the certificate of deposit both renew every six months. At June 30, 2020 and 2019, the interest rate on the revolving line of credit was stated at the bank's prime rate of 3.15% and 5.20%, respectively. There were no balances outstanding as of June 30, 2020 and 2019.

6. **CONCENTRATION OF CREDIT RISK - CASH**

The Resource Center maintains cash balances that, at times, may exceed federally insured limits. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank at June 30, 2020 and 2019. The Resource Center has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. Cash balances in excess of FDIC insured limits amounted to \$260,487 and \$211,709 at June 30, 2020 and June 30, 2019, respectively.

7. **NET ASSETS**

Net assets with donor restrictions were as follows for the years ended June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Restrictions in perpetuity:		
Endowment	\$ 207,095	\$ 213,248
Total net assets with donor restrictions	<u>\$ 207,095</u>	<u>\$ 213,248</u>

Net assets without donor restrictions for the years ended June 30, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 791,536	\$ 880,624
Board designated	<u>24,065</u>	<u>21,654</u>
Total net assets without donor restrictions	<u>\$ 815,601</u>	<u>\$ 902,278</u>

Net assets released from donor restrictions are as follows:

	<u>2020</u>	<u>2019</u>
Satisfaction of Time Restrictions:		
Contributions	\$ _____ -	\$ 5,000
Total net assets released	<u>\$ _____ -</u>	<u>\$ 5,000</u>

8. NET ASSETS WITHOUT DONOR RESTRICTIONS – BOARD DESIGNATED

By vote of the Board of Directors, funds have been designated for long term building maintenance. Net assets without donor restrictions designated by the board was \$24,064 and \$21,654 at June 30, 2020 and 2019, respectively.

9. ENDOWMENT FUND

In 2007, the Resource Center established a permanent endowment fund for the organization with the intent of accumulating donations and interest earnings of one million dollars. Per the laws of the State of New Hampshire (RSA 292-B:4), 7% of the fair market value of the endowment fund, calculated on the basis of fair market value determined at least quarterly and averaged over a period of not less than three years may be appropriated for operating account expenditures. No distributions were taken during the years ended June 30, 2020 and 2019.

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

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

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

Fund activity for June 30, 2020 and 2019 was as follows:

	Balances as of June 30, 2019	Activity for the Year Ended June 30, 2020	Balances as of June 30, 2020
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	53,462	4,927	58,389
Realized gain	52,659	6,621	59,280
Transfer to unrestricted	(41,590)	-	(41,590)
Investment expense	(37,344)	(3,913)	(41,257)
Unrealized gain (loss)	10,252	(13,788)	(3,536)
	<u>\$ 213,248</u>	<u>\$ (6,153)</u>	<u>\$ 207,095</u>

	Balances as of June 30, 2018	Activity for the Year Ended June 30, 2019	Balances as of June 30, 2019
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	48,741	4,721	53,462
Realized gain	51,337	1,322	52,659
Transfer to unrestricted	(41,590)	-	(41,590)
Investment expense	(33,170)	(4,174)	(37,344)
Unrealized gain (loss)	15,032	(4,780)	10,252
	<u>\$ 216,159</u>	<u>\$ (2,911)</u>	<u>\$ 213,248</u>

10. **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.

Subsequent to year end, the Resource Center applied for and received a \$298,000 loan from the Small Business Administration's Payroll Protection Program. If certain criteria are met, the loan will be forgiven.

Management has evaluated subsequent events through September 29, 2020, the date the June 30, 2020 financial statements were available for issuance.

FAMILY RESOURCE CENTER AT GORHAM

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services,			
Division of Children, Youth and Families			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	42106802	\$ 8,941
Promoting Safe and Stable Families	93.556	42107306	41,130
Social Services Block Grant	93.667	42106603	154,223
TANF CLUSTER			
Temporary Assistance for Needy Families	93.558	45030206	72,529
Temporary Assistance for Needy Families	93.558	45030353	130,879
			<u>203,408</u>
Maternal & Child Health Services Block Grant for States	93.994	90004009	10,978
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING CLUSTER			
Maternal, Infant and Early Childhood Home Visiting Program	93.870	05-95-90-902010-5896	146,927
Maternal, Infant and Early Childhood Home Visiting Program	93.870	05-95-90-902010-5896	178,351
			<u>325,278</u>
Division of Behavioral Health, Bureau of Drug and Alcohol Services			
Opioid STR	93.788	05-95-92-920510-7040	548,805
Passed through Easter Seals			
MEDICAID CLUSTER			
Medical Assistance Program	93.778	None	1,935
Total U.S. Department of Health and Human Services			<u>\$ 1,294,698</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed through State of New Hampshire Department of Education			
Twenty-First Century Community Learning Centers	84.287	20200011	\$ 240,905
Total U.S. Department of Education			<u>\$ 240,905</u>
Total expenditures of federal awards			<u>\$ 1,535,603</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Family Resource Center at Gorham under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Family Resource Center at Gorham, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Resource Center.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT COST RATE

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

FAMILY RESOURCE CENTER AT GORHAM

**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
Family Resource Center at Gorham
Gorham, 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 Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 29, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Resource Center at Gorham's internal control over financial reporting (internal control) 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 Family Resource Center at Gorham's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Resource Center at Gorham's internal control.

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

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

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Resource Center at Gorham's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Leon, McDonnell & Roberts
Professional Association

September 29, 2020
North Conway, New Hampshire

FAMILY RESOURCE CENTER AT GORHAM

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

To the Board of Directors
Family Resource Center at Gorham
Gorham, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Family Resource Center at Gorham'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 Family Resource Center at Gorham's major federal programs for the year ended June 30, 2020. Family Resource Center at Gorham's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Family Resource Center at Gorham'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 the 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 Family Resource Center at Gorham'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 Family Resource Center at Gorham's compliance.

Opinion on Each Major Federal Program

In our opinion, Family Resource Center at Gorham complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Family Resource Center at Gorham 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 Family Resource Center at Gorham'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 the 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 Family Resource Center at Gorham'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.

Leon, McDannell & Roberts
Professional Association

September 29, 2020
North Conway, New Hampshire

FAMILY RESOURCE CENTER AT GORHAM

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Family Resource Center at Gorham were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Family Resource Center at Gorham, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Family Resource Center at Gorham expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
7. The programs tested as major programs were: U.S. Department of Education; Twenty-First Century Community Learning Centers, CFDA – 84.287, U.S. Department of Health and Human Services, Opioid STR, CFDA – 93.788
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Family Resource Center at Gorham Family Resource Center at Gorham was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

To the Board of Directors
Family Resource Center at Gorham
Gorham, New Hampshire

We have audited the financial statements of Family Resource Center at Gorham (the Resource Center) for the year ended June 30, 2020, and have issued our report thereon dated September 29, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Resource Center are described in Note 1 to the financial statements. As described in Note 1, the Resource Center changed accounting policies related to contributions, statement of cash flows and financial instruments by adopting FASB Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, ASU 2016-18, *Statement of Cash Flows*, and ASU 2016-01, *Financial Instruments – Overall Recognition and Measurement of Financial Assets and Financial Liabilities* in 2020. Accordingly, the financial statement changes have been retrospectively applied to prior periods presented as if these policies had always been used. We noted no transactions entered into by the Resource Center during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

We noted no transactions entered into by the Resource Center during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements include the following:

- Footnote 2 – Liquidity and availability
- Footnote 3 – Investments
- Footnote 7 – Net assets
- Footnote 9 – Endowment fund

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no such misstatements that were not corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 29, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Resource Center's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Findings or Issues

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Family Resource Center at Gorham and is not intended to be and should not be used by anyone other than these specified parties.

*Leon, McDonnell & Roberts
Professional Association*

September 29, 2020
North Conway, New Hampshire

the family resource center

The Family Resource Center at Gorham

2020 BOARD OF DIRECTORS

**Linda Lamirande
Accountant
President**

**Donna Piet
NH-DHHS
Vice-President**

**Karen Moore
Edward Fenn Elementary
Secretary**

**Cathy Conway
Horizons Engineering
Board Member**

**Ann Marie Gagne
SAU 3
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**James Gibbons
Retired Purchasing Manager
Board Member**

**Les Glover
NH Employment Security
Board Member**

**Bridget Laflamme
Coos County Family Health
Board Member**

**Vicky McGillicuddy
Board Member**

**Gretchen Taillon
White Mountain Community College
Board Member**

the family resource center



○ Skills

- Regularly commended for delivering effective and quality services with integrity
- Active listener with excellent interpersonal skills
- Motivated, dependable, committed and loyal employee
- Strong and proven sales and marketing background
- Ability to lead and motivate team members
- Self starter and quick learner
- Expert advocacy, communication and case planning skills
- Successful leadership and managerial experiences
- Proficient computer skills including MS Word, Excel, PowerPoint and Outlook
- Effectively use both traditional and social media to spread awareness and engage community members
- Grant writing, reporting, Opinion-Editorial pieces and press releases
- Ability to multi-task, be versatile and deal with crisis situations while maintaining excellent time-management skills and professionalism
- Adhere to strict budgets and analyze and incorporate ways to decrease expenses and increase revenue
- Creative and innovative with a track record of designing and implementing programs where there is a need; such as the Holiday Shoppe, social skills groups, team-building sessions, boundaries trainings, trainings on evidence-based methods for dealing with people with personality disorders, and a panel discussion on substance use in the North Country
- Sensitivity to and clinical experience with people struggling with addiction, mental health issues, poverty, diversity, cognitive impairments, or otherwise marginalized individuals
- In-depth knowledge and clinical use of Motivational Interviewing & Dialectical Behavior Therapy
- Overall, genuinely cheerful, kind and respectful to all people

○ Professional Experience

September 2015 - present Family Resource Center at Gorham Director of Family Support Services

- Manage and develop home visiting and family support programs in Coos and Upper Grafton County

March 2013 – September 2015 CASA of NH Training & Recruitment Coordinator

- Strategically implemented efforts to increase awareness about CASA of NH and recruited more quality volunteers to advocate for children who have been abused / neglected
- Initiated and developed fundraising campaigns, appeals, volunteer appreciation initiatives, grant research, writing and reporting
- Responsible for social media communications various platforms along with traditional communications such as radio, newspaper, television and frequent speaking engagements throughout the state
- Provided additional supports, trainings and resources as needed to ensure continued personal growth and effectiveness of volunteers

Professional Experience Continued**May 2012 – March 2013****Tri-County Cap, Berlin, NH****Employment Specialist**

- Worked closely and effectively with NH Employment Program teams in both the Berlin and Littleton District Offices to oversee appropriateness of placement with career path and intervene when issues / potential conflict arose. Provided job coaching and reinforcement to clients

2005– 2012**Northern Human Services, Berlin, NH****Case Manager**

- Through community based services, assisted people with a major mental illness manage their social, emotional, housing, financial, legal, vocational and medical needs through assessment, coordinating services, advocacy, crisis intervention, referrals, service monitoring and outreach
- Facilitated evidence based practice group, "Illness, Management and Recovery." This site was awarded highest fidelity in state with this pilot group
- Carried a niche caseload of clients who historically were unsuccessful of engaging in traditional treatment by effectively employing interventions based on evidence based practices specific to the individuals

2000 – 2005**The Wentworth, Jackson, NH****Director of Sales, 2002 – 2005****Dining Room Manager, 2000 -2002**

- Oversaw the execution of successful, quality events by effective coordination and supervision of multiple departments. Developed marketing strategies to brand hotel as an elegant country inn and premiere venue for luxurious weddings and upscale corporate retreats
- Hired, trained and managed all dining room, event and bar staff. Developed and implemented appropriate training procedures to acquire and maintain prestigious four diamond status restaurant
- Gained trust and respect of employees I supervised as well as other managers to be able to improve overall morale and milieu within Food and Beverage Department as well as the other Departments so that teamwork and efficiency drastically improved and turnover decreased
- Responsible for controlling labor and costs while providing exceptional product and outstanding customer service
- Exceeded aggressive budgeted revenues across all categories every year while achieving many record months and years.

○ Education**B.A., Psychology, Rivier College, Nashua, NH, 03060****Seminars: Motivational Interviewing****Dialectical Behavior Therapy****Supported Employment****Assertive Community Treatment****Illness Management and Recovery****Treatment of Co-Occurring Disorders****○ Community Involvement****2014 Co-recipient of the Gus Rooney Award****Therapeutic foster care provider****Blogger for Stay, Work, Play N.H.****Outreach volunteer for Believe in Books****Soccer coach for North Country Soccer League****Former Berlin Planning Board Member****Coach / coordinator for Young Athlete Program****Former Berlin City Councilor****Jen Buteau • 275 Willard Street, Berlin, NH 03570 • 603.748.3676**

Lucie A Remillard RESUME

Summary of Qualifications

Highly skilled and dedicated professional offering a 20-year background in office management, sales, outreach, marketing, new business and account management. A community outreach coordinator, networking in communities and chamber of commerce throughout New Hampshire.

Areas of Experience

Community Outreach, Contract Negotiations, Office Operations, Office Management
Sales & Marketing Contract/Pricing Client Communication
Staff & Team Leadership Financial Reports Strategic Planning
Property Management Negotiation Recruit & Support

Work Experience

Family Resource Center – Gorham, NH

January, 2020 to Present

Administration Manager – Involved in office operations, policy & certificate review for compliance, renewal and audits. Work with ED, bid preparation, and purchasing. Responsible for facilities & satellite site management, supervising maintenance personnel & building repairs. Manage multiple projects and agency operations as needed.

CASA of NH – Manchester, NH

May, 2016 to November, 2019

North Country Community Outreach Coordinator – the Outreach Coordinator is responsible for outreach, recruitment, and building relationships with volunteers & community groups in Coos, Grafton & Belknap counties. This includes group presentations, advocate interviews, chamber of commerce, city & town involvement. Outreach Coordinator is building partnerships and maintaining interaction with community stakeholders and residents; distributing outreach and marketing materials; attending community and city-wide meetings, and representing CASA of NH as essential to promote awareness. Also included are daily follow-up on the CASA's administrative tasks, volunteer inquiries, and to secure training locations.

Provider Financial – ENH Power, Auburn, ME

September 9, 2013 – December 31, 2015

Community Outreach Worker – Building relationships in New Hampshire that would increase residential and commercial accounts. Identify non-profit agencies for a community partner program to raise funding and financial contribution; volunteer and remain active in several NH Chamber of Commerce; communicate and promote company enrollment; attend home, industry, business & trade shows throughout New Hampshire, Maine & Mass; educate yet promote company awareness and benefits; maintain strong community relationships with area business owners, political representatives and non-profit agencies.

Lucie A Remillard RESUME – p2

Re/Max Northern Edge / Gallus & Green Realtors, Berlin, NH

License Real Estate Broker with New Hampshire since 1997

Realtor – Broker Associate; G & G – Office Manager

List, market, manage and sell residential & commercial real estate in Northern New Hampshire. Work closely with clients, brokers, title companies, attorneys, mortgage agents to secure contracts and transfer of properties. Recognized as a competitive industry leader within a highly volatile market, I generated over \$200K in sales commission and achieved “high seller” status for several consecutive years. Maintain a solid network of business, industry and community contacts. Design, market, and advertise promotional flyers, mailers and letters targeting prospective clients. Recruited and trained office staff and real estate sales agents.

Home Sweet Apartments & Realty, Berlin, NH

1990 – 2003 (Owner/Broker – sold business in 2003)

Property Manager & Real Estate Sales Broker – Property management firm specializing in sales and rental. Business grew from 4 units to over 600 rental management units within 3 years. Recruited and supervised a professional staff of ten employees and numerous sub-contractors. Directed rental operations which included tenant screening, contract negotiations, rent collections, advertising, and general property maintenance. Maintained business accounting for each property, complete operating statements, cash journals, income and expense reports, secure competitive insurance rates and ensure all properties met or exceeded state, local and federal housing codes.

Education, Licensure & Board Member

Springfield College – St. Johnsbury, Vt – Human Services – Completion IP of Bachelor's Degree

Granite State College – Human Services

Licensed Real Estate Broker

NH Board of Realtors

NH Landlord Association

Councilor – City of Berlin

Board Member – Planning Board – Accounts & Claims – Traffic & Safety - Budget

RESUME

NAOMI LEVESQUE

EDUCATION

B.S. Environmental Science and Wildlife Studies, Graduated June 2012
Granite State College, Berlin, NH
GPA 3.91/4.0 summa cum laude

EMPLOYMENT

THE FAMILY RESOURCE CENTER

Organization Manager – HR/IT/Staff Support 05/2019 – present
Assistant Program Director 02/2016 – 05/2019
Site Director 09/2014 - 02/2016
Interim Program Director 11/2013 – 09/2014
Site Director 09/2009 – 11/2013
Group Leader and Administrative Assistant 11/2005 – 09/2009

The Family Resource Center- Project Youth, Gorham, NH

- Human Resources and Information Technology
 - Coordinate onboarding and completion of all paperwork; manage employee files
 - Ensure Federal and State HR compliance; address employee HR matters
 - Assist with FRC employee policy updates and adherence
 - Configure and issue all employee technology
 - Research, procure and launch new technology; ensure security compliance
 - Manage Google Suite, primary website and phone system portal
 - Record Board Meeting minutes, manage room bookings, answer phones, greet clients, supervise special projects staff
- Leadership of the Project Youth Afterschool and Summer Programs
 - Programs hosted in five schools serving @180 students in grades K-8
 - Provide quality, hands-on staff development and support for @25 staff
 - Knowledge of and compliance with NH DHHS Childcare Licensing Standards
 - Manage budgets
 - Strengthen and expand community partnerships and relationships
 - Maintain database
 - Surveys and data collection, tabulation and analysis
 - Direct leadership of K-2 elementary and middle school grades 6-8 programs
 - Delivering services to 35-55 students including homework help
 - Training staff to create and implement scaffolded lesson plans linking to NH Common Core Standards
 - Lead health and nutrition, environmental science and STEM curriculums
 - Monthly activity calendars and newsletters, pamphlets, permission forms
 - Preparation of daily USDA approved snack menus and serving
 - Event planning and implementation; fundraising
 - Partnership development with local companies and organizations
 - Coordinate with Site Directors and school day staff for consistent practices
 - Prepare and facilitate age appropriate enrichment curriculum/activities for staff and grades K-8 students
- Interim Director duties not listed above
 - Management of funding from Federal, State, local and small grants
 - Co-write two NH 21 CCLC grants and fulfillment of the terms there-in
 - Completion of required annual reports in relation to funding and program goals
 - Projecting and balancing budgets
 - Performing background checks and employee hiring forms
- Administrative Assistant duties not listed above
 - Creation of client accounts in QuickBooks; billing/payments
 - Conversion to new billing management database

- NH DHHS Child Care Web Billing
- Managing files, answering phones, verbal and written communication, registration forms and document creation with Microsoft Office Programs, press releases; support for Program Director, Site Directors and Group Leaders

CREDENTIALS/ CERTIFICATIONS

- ◆ NH DHHS Afterschool Professional Development Credential- Afterschool Direct Service Level 6
- ◆ First Aid/CPR/AED- June 18, 2019 (expires 06/2021)
- ◆ NH 4-H Shooting Sports Leader Class II Archery Instructor- May 22, 2011-present
- ◆ Project WILD and WET/WILD Aquatic Instructor since 2010 (updated May 2016)
- ◆ Stream Safari Instructor since May 2016
- ◆ New Hampshire Coverts Cooperator since 2012
- ◆ Project Learning Tree Instructor since 2009
- ◆ Courage to Care Instructor- December 14, 2011-2019
- ◆ Leadership North Country alumni- 2010-2011

VOLUNTEER EXPERIENCE

- ◆ **City of Berlin Planning Board Member** 2016-present
 - Review and understand materials
 - Communicate professionally with Board Members and members of the public
 - Utilize connections to facilitate student presentations on local matters
- ◆ **Ammonoosuc Chapter of NH Audubon Board member and Secretary** 2011-present
 - Mailing list maintenance and management of bulk mailings
 - Communication with the public
 - Record meeting minutes, prepare annual report and present to the public
 - Co-leader of family friendly bird walks
- ◆ **NH Volunteer River Assessment Program participant** 2012-2019
 - Ability to follow specific protocols and accurate completion of paperwork
- ◆ **Committee member and Secretary for The Medallion Opera House** 2011-2016
 - Recorded meeting minutes and prepared documents for the committee
 - Assisted with event planning and implementation
- ◆ **Loki Clan Wolf Refuge in Chatum, NH** 2005-2013
 - Monthly newsletters, coordination with printer, bulk mailings
 - Some website management and associated coding
- ◆ **Lake Umbagog Wildlife Refuge in Errol, NH** 2007-2009
 - Database cataloging of office resource materials, pamphlet updates, greeting patrons

SKILLS

- ◆ Office Management
- ◆ Microsoft Office Excel, Word, Publisher, PowerPoint
- ◆ Collaboration and Communication
- ◆ Community Involvement
- ◆ Leadership
- ◆ Budget Management
- ◆ Grant Writing
- ◆ Education
- ◆ Event Planning
- ◆ Public Speaking
- ◆ Fundraising
- ◆ Confidentiality
- ◆ Leadership
- ◆ Research
- ◆ Strategizing
- ◆ Taking Initiative
- ◆ Self-driven to Succeed

PATRICIA STOLTE

PROFESSIONAL SKILLS

ADMINISTRATIVE

Over thirty-five years' experience in positions requiring administrative responsibility and problem solving abilities including; nonprofit agencies, marketing departments and human service programs:

- Knowledge of all aspects of operational, financial and compliance for non-profit and for-profit businesses
- Responsible for managing resources, developing annual budgets, monitoring and managing budgets and overseeing contracts and compliance with DHHS.
- Supervision and leadership for multiple non-profit programs with 50+ staff members
- Program design and implementation
- Development; grant writing, annual appeals and donor program implementation
- Human Resources creating policies & procedures, job descriptions, orientation and training for several agencies
- Initiated Strategic Planning process and Board Development within agencies
- Agency delegate for several state conferences, involved in coordination of all aspects of annual events, fundraising projects and marketing campaigns
- Facility and building management for several site locations
- Volunteer management, recruitment and recognition

FISCAL MANAGEMENT

- Managing agency budget of \$2+million with multiple program budgets
- Budget management of 3 programs with reporting to Board of Directors and agency CEO overseeing \$1.3million budget
- Budget management of advertising campaigns from \$500k to \$6 million for businesses
- Proposals for funding to state, federal and local governments for annual contracts
- Fiscal management of annual grants from NH Charitable Trust and other foundations.

SKILLS:

- Work collaboratively with board members, staff and colleagues
- Create partnerships within the community to combine and extend resources
- Possess solid presentation, communication and organizational skills
- Knowledge of Microsoft Office, graphics programs and social media

PROFESSIONAL EXPERIENCE:

The Family Resource Center,
Gorham NH - Executive Director

August 2015 to present

Tri-County Community Action Programs, Inc., Berlin, NH –
ServiceLink Resource Center Director - 2004 to 2006
TCCAP Division Director - 2006 to 2015

August 2004 to August 2015

Mountain View Grand Resort
Whitefield, NH Public Relations Director

January 2003 to July 2004

Berlin Main Street Program
Berlin, NH Executive Director

November 1997 to January 2003

Zale Corporation/Karten's
Dallas/New Bedford, MA - Marketing Manager
1991 to 1997

Pierce-Cote Advertising Agency
Osterville, MA – PR & Media Manager
1989 to 1991

Shreve, Crump & Low,
Boston - Marketing Director - 1984 to 1989

Wolfe Publishing, Pittsford NY - Advertising Sales Representative - 1984

EDUCATION & TRAINING

State University of New York at Fredonia, BA in Mass Communications & Business
Monroe Community College, Rochester, New York, Associates in Business Administration
Brighton High School, Rochester, New York

VOLUNTEER ENGAGEMENT – PAST & PRESENT

- Involved on area non-profit boards, community groups and projects with organizations such as Coos Country Health Services, Androscoggin Valley Home Care, AV Economic Recovery Committee, Head Start Board of Advisors, The Main Street Program and Androscoggin Valley Hospital Wellness Committee
- Member of NH Wellness & Prevention Council, Leadership NH North Country, Statewide Coalition of Aging Services, the Planning Committee for NH State Conference on Aging, the Coos County Coalition for Families & Children, The Endowment for Health Planning Committee and the Androscoggin Valley Community Partners

RESUME Ron Fini

WORK HISTORY

1999-present Finance Manager, The Family Resource Center at Gorham.
2014-2019 Computer Support Educator, Hillside Elementary School
2013-2013 Staff Accountant at Androscoggin Valley Hospital
2010-2016 Software Systems Educator, Androscoggin Valley Hospital
2008-2014 Volunteer at the Androscoggin Valley Hospital
1980-2008 Business Technology/Education *Department, Chairperson*
1975-2008 Self-employed *Disc Jockey* for Rockin' Ron's Music
1980-1983 *G.E.D. Instructor*, General Adult Education, Berlin
1971-1975 Manpower, *Adult Job Training Instructor*, Berlin

EDUCATION

1965-1967 *Northampton Commercial College*; Northampton, Massachusetts; Majored in Accounting/Business Management; Diploma
1967-1969 *Western Kentucky University*; Bowling Green, Kentucky; Majored in Accounting, Business Administration, Business Education; BS. Minor in Economics.
1969-Present Various *Professional Development* courses, and other activities.

COMMUNITY ACTIVITIES

- Server on the Gorham (GRS) School Board.
- Established and manage the Rotating Arts Program at the Androscoggin Valley Hospital.
- Role in organizing the Androscoggin Valley Hospital Recycling Program.
- A volunteer at the Androscoggin Valley Hospital.
- Volunteer for a variety of charitable organizations, community projects, and people/families in need. *Holy Family Church*: Past member of Finance Committee (4 years), Parish Council (3 years) and member or chair of many fund raising committees.
- *Gorham Knight of Columbus*: Active member for over 25 years
- *Big Brother/Big Sister*

COMPUTER SKILLS

- Have been giving instruction on computers and computer software since 1980.
- Have knowledge on the following software application: Sage Accounting (Once known as Peachtree Accounting), Various Windows applications (including XP, Vista, Windows 7, Windows 10), Quicken, Microsoft Word (all versions), Microsoft Publisher (all versions), Microsoft Access Power Point, Google Docs-Sheets-Slide, and many other application/utilities software packages.

AWARDS RECEIVED

- *Volunteer of the Year* from the Androscoggin Valley Hospital
- *Knight of the Year* from the local Gorham council.
- First place in state *Council Bulletin Competition*.

PROFESSIONAL ASSOCIATION

- Gorham Teachers' Association, past Vice-President 1970, member from 1969 to June 2008.
- National Education Association, life member from 1969.

REFERENCES: *Upon Request*

The Family Resource Center at Gorham

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Patricia Stolte	Executive Director*	\$72,000	0	0
Ron Fini	Finance Manager*	\$40,000	0	0
Naomi Levesque	HR/IT Manager*	\$34,760	0	0
Lucie Remillard	Office Manager*	\$36,000	0	0
Jen Buteau	Programs Director	\$55,000	10%	\$5,500.

*10% indirect helps fund administrative staff salaries