



Lori A. Shibinette Commissioner

Karen E. Hebert Director

STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF ECONOMIC & HOUSING STABILITY

129 PLEASANT STREET, CONCORD, NH 03301 603-271-9474 1-800-852-3345 Ext. 9474 Fax: 603-271-4230 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

June 13, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to enter into contracts with the Contractors listed below in an amount not to exceed \$7,880,593 to provide services to increase the wellbeing and health of New Hampshire citizens by preventing and reducing homelessness and increasing successful placements to permanent housing, with the option to renew for up to four (4) additional years, effective upon Governor and Council approval through January 1, 2026. 27% Federal Funds. 73% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Program of Belknap and Merrimack County, Inc.	177203	Belknap and Merrimack Counties	\$1,506,289
Community Action Partnership of Strafford County	177200	Strafford County	\$1,506,289
Easter Seals New Hampshire, Inc.	177204	/ Statewide	\$1,506,289
The Front Door Agency, Inc.	156244	Greater Nashua	\$1,506,289
Southwestern Community Services, Inc.	177511	Cheshire and Sullivan Counties	\$1,506,289
The Mental Health Center of Greater Manchester, Inc.	177184	Merrimack, Hillsboro and Rockingham Counties	\$349,148
		Total:	\$7,880,593

Funds are available in the following accounts for State Fiscal Years 2022 and 2023, and are anticipated to be available in State Fiscal Years 2024 through 2026, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is to increase the wellbeing and health of New Hampshire citizens by preventing and reducing homelessness and increasing successful placements to permanent housing by providing Street Outreach, Rapid Re-Housing, Homelessness Prevention, and Housing Stabilization services throughout the State.

Street Outreach, Rapid Rehousing and Homelessness Prevention Services are funded by the Emergency Solutions Grant (ESG). ESG is a United States Department of Housing and Urban Development (HUD) formula grant program. Eligible recipients are states, metropolitan cities, urban counties and territories that apply through the Consolidated Planning process. As the HUD State Recipient for ESG, the Department must sub-grant all ESG funds to units of local government, private, and/or nonprofit organizations. The Contractors will provide services that include:

- Engaging individuals and families experiencing homelessness;
- Rapidly re-housing individuals and families experiencing homelessness; and
- Preventing families and individuals from becoming homeless.

The Contractors will provide services that include eviction and homelessness prevention for low income families and individuals.

Approximately 2200 individuals will be served annually. The population to be served includes individuals and families who are homeless in accordance with the HUD definition, meaning they lack a fixed, regular, and adequate nighttime residence. This includes places not meant for human habitation, and publicly or privately operated shelters. The population to be served also includes individuals and families at risk of homelessness.

Street Outreach will provide essential services to individuals and families experiencing unsheltered homelessness by connecting them with emergency shelter, housing, employment or critical services, and providing them with urgent, non-facility-based services.

Rapid Rehousing (RRH) will provide housing stability case management and financial assistance to individuals or families who are homeless in accordance with the HUD definition, as described above. This includes places not meant for human habitation, and publicly or privately operated shelters. The goal of RRH is to help households move as quickly as possible into permanent housing, and achieve stability in that housing.

Homelessness Prevention will provide case management and financial assistance to prevent extremely low-income households from becoming homeless. Component services and assistance generally consist of short-term and medium-term rental assistance, rental arrears, rental application fees, security deposits, utility deposits and payments, moving costs, housing search and placement, housing stability case management, mediation, legal services, and credit repair.

Housing Stabilization will provide case management and financial assistance to prevent low-income households from eviction to remain housed and not becoming homeless. Component services and assistance consist of rental or utilities arrears, storage unit fees, other fees that directly impact housing stability, such as vehicle repairs to maintain employment.

The Contractors will also determine individuals' eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), including verifying housing status.

The Department will monitor performance of the Contractors by tracking the following outcomes measures for each service category:

Street Outreach:

- Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
- Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
- Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

Rapid Rehousing

- At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- At least eighty percent (80%) of households that exit a rapid re-housing program to permanent housing will not become homeless again within a year.

Homelessness Prevention and Housing Stabilization

- At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less;
- At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a vear.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from November 30, 2021 through December 28, 2021. The Department received six (6) 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 Provisions Section 3.3 of the attached agreements, the parties have the option to extend the agreements for up to four (4) 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, individuals and families at risk of or currently homeless will not have the housing assistance needed to prevent or end their housing instability and to maintain stable housing in the community.

Source of Federal Funds: Assistance Listing Number Federal Domestic Assistance (CFDA) #14.231, U.S. Department of Health and Human Services, FAIN #E-21-DC-33-0001

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

ori\A. Shibinette

Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING - SHELTER PROGRAM 100% Federal Funds, 0% General Funds, 0% Other Funds (Name of Source)

Community A	Community Action Program, BelknapMerrimack Counties Inc		Vendor # 177203	
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	074-500589	Contracts for Program Services	TBD	\$43,644
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,643
		Sub Total		\$240 149

	Community Action Partnership of Strafford County		rtnership of Strafford County Vendor #177200		
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	
2022	074-500589	Contracts for Program Services	TBD	\$43,644	
2023	074-500589	Contracts for Program Services	TBD	\$87,287	
2024	074-500589	Contracts for Program Services	TBD	\$87,287	
2025	074-500589	Contracts for Program Services	TBD	\$87,287	
2026	074-500589	Contracts for Program Services	TBD	\$43,643	
		Sub Total		\$349,148	

	New Hampshire			Vendor #177204
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	074-500589	Contracts for Program Services	TBD	\$43,644
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	. TBD	\$43,643
		Sub Total		\$349,148

The Front Do	or Agency Inc			Vendor #156244
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	074-500589	Contracts for Program Services	TBD	\$43,644
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,643
		Sub Total		\$349,148

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET

Southwestern Community Services, Inc.

Vendor #17751	Ver	ndor	#1	77	51	1
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State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	074-500589	Contracts for Program Services	TBD	\$43,644
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,643
	į.	Sub Total		\$349,148

The Mental H	The Mental Health Center of Greater Manchester Inc			Vendor #177184
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	074-500589	Contracts for Program Services	TBD	\$43,644
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,643
	,	Sub Total		\$349,148

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM 0% Federal Funds, 100% General Funds, 0% Other Funds (Name of Source)

Community A	Community Action Program, BelknapMerrimack Counties Inc		Vendor # 177203	
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	102/500731	Contracts for Program Services	42307035	\$300,000
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,286
		Sub Total		\$1,157,141

Community A	Community Action Partnership of Strafford County			Vendor #177200
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	102/500731	Contracts for Program Services	42307035	\$300,000
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,286
		Sub Total		\$1,157,141

Easter Seals	New Hampshire			Vendor #177204
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	102/500731	Contracts for Program Services	42307035	\$300,000
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,286
		Sub Total		\$1,157,141

The Front Do	or Agency Inc			Vendor #156244
State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2022	102/500731	Contracts for Program Services	42307035	\$300,000
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,286
		Sub Total		\$1,157,141

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET

Southwestern Community Services, Inc.

Vendor #177511

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State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	
2022	102/500731	Contracts for Program Services	42307035	\$300,000	
2023	102/500731	Contracts for Program Services	42307035	\$214,285	
2024	102/500731	Contracts for Program Services	42307035	\$214,285	
2025	102/500731	Contracts for Program Services	42307035	\$214,285	
2026	102/500731	Contracts for Program Services	42307035	\$214,286	
		Sub Total		\$1,157,141	

Overall Total	\$7,880,593

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

Project ID #	RFA-2022-DEHS-01-EMERG
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Project Title Emergency Solutions Grant

	Maximum Points	Community Action Partnership of Strafford County	Community Action Program, Belknap Merrimack Counties Inc	Easter Seals	Front Door Agency Inc	Southwestern Community. Services	The Mental Health Center of Greater Manchester
<u>Technical</u>							
Ability (Q1)	30	26	9	30	30	25	25
Experience (Q2-4)	40	34	15	40	38	36	35
Capacity (5-6)	30	26	15	28	27	25	25_
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		0	0	0	0	0	0
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TOTAL POINTS	100	86	39	98	95	86	85

Title		
Program Planning and Review Specialist		
Administrator III		
Program Planning and Review Specialist		
Program Specialist III		
Program Specialist IV		

Subject: Emergency Solutions Grant (RFA-2022-DEHS-01-EMERG-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		1.2 State Agency Address		
New Hampshire Department of	Health and Human Services	129 Pleasant Street Concord, NH 03301-3857		
1.3 Contractor Name		1.4 Contractor Address		
Community Action Program Counties Inc.	m Belknap and Merrimack	2 Industrial Park Drive Concord, NH, 03301		
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation	
(603) 225-3295	05-95-42-423010- 79270000	January 1, 2026	\$1,506,289	
1.9 Contracting Officer for Stat	te Agency	1.10 State Agency Telephone Number		
Nathan D. White, Director	•	(603) 271-9631		
1.11 Contractor Signature Docusigned by: Date / 27/2022		1.12 Name and Title of Contractor Signatory Jeanne Agri Chief Executive Officer		
1.13 State Agency Signature DocuSigned by:	F /27 /2022	1.14 Name and Title of State Agency Signatory Karen Hebert		
Karen Helest Date 5/27/2022		Division Director		
1.15 Approval by the N.H. Dep	partment of Administration, Divisi	on of Personnel (if applicable)		
By:		Director, On:		
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)				
By: Folyn Que	nno .	On: 6/1/2022		
1.17 Approval by the Governor and Executive Council (if applicable)				
G&C Item number:		G&C Meeting Date:		

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

- 3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
- 3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

- 5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
- 5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

- compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
- 5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
- 5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

- 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
- 6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
- 6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

- 7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
- 7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
- 7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

- 8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
- 8.1.1 failure to perform the Services satisfactorily or on schedule:
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.
- 8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
- 8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

- 9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

- 10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
- 10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
- 10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.
- 11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

- 12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
- 12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.
- 13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission. If the

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.



EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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.

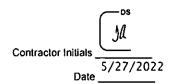


EXHIBIT B

Scope of Services

1. Statement of Work

- The Contractor shall provide services in this agreement to New Hampshire 1.1. citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- The Contractor shall ensure services are available in Belknap and Merrimack Counties.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. **HUD Definition of Literally Homeless:**
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

Scope of Services Applicable to All Services

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:

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- Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.

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- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.

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- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - Determining and prioritizing provision of assistance: 1.6.9.2.
 - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, reasonableness, lead-based paint, and lease requirements;
 - Conducting habitability or housing quality standards inspections; 1.6.9.5.
 - 1.6.9.6. Terminating program assistance; and
 - The type, amount and duration of housing stabilization and other 1.6.9.7. services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9.8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
 - 1.6.14. Street Outreach Program
 - 1.6.14.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs

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- of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.
- 1.6.14.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
 - 1.6.14.2.1. Client engagement.
 - 1.6.14.2.2. Providing funding to support costs of activities to locate, identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to targeted people experiencing to homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.
- 1.6.14.3. <u>Case Management:</u> The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.
 - 1.6.14.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.

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- 1.6.14.4. <u>Emergency Health Services:</u> The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals operating in community- based settings, including but not limited to:
 - 1.6.14.4.1. Streets.
 - 1.6.14.4.2. Parks.
 - 1.6.14.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.14.5. The Contractor shall provide or refer for treatment including but not limited to:
 - 1.6.14.5.1. Assessing a program participant's health problems and developing a treatment plan;
 - 1.6.14.5.2. Assisting program participants to understand their health needs;
 - 1.6.14.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
 - 1.6.14.5.4. Providing medication and follow- up services.
- 1.6.14.6. The Contractor shall ensure funding is used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area.
- 1.6.14.7. <u>Emergency Mental Health Services:</u> The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.14.8. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.14.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.14.10. <u>Transportation:</u> The Contractor shall provide transportation—costs of travel by outreach workers, social workers, medical Contractor Initials

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professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered people to emergency shelters or other service facilities are also eligible. These costs include the following:

- 1.6.14.10.1. The cost of a program participant's travel on public transportation;
- 1.6.14.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
- 1.6.14.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.14.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.14.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
 - 1.6.14.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.14.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
 - 1.6.14.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
 - 1.6.14.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

1.6.15. Rapid Re-Housing Program

1.6.15.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time timited housing supports and strategies with the ultimate goal of holdsing

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- stability in accordance with 24 CFR Part 576.104 in order to move individuals experiencing homelessness to permanent housing.
- 1.6.15.2. <u>Eligibility:</u> The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.
- 1.6.15.3. <u>Rental Assistance:</u> The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.15.3.1. Short-term rental assistance.
 - 1.6.15.3.2. Medium-term rental assistance.
 - 1.6.15.3.3. Assistance with rental arrearages.
- 1.6.15.4. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.15.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:
 - 1.6.15.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
 - 1.6.15.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
 - 1.6.15.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
 - 1.6.15.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
 - 1.6.15.4.1.5. Ensure that rental assistance.does not exceed the Fair Markety Rent

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established by HUD, as provided under 24 CFR Part 888.

- 1.6.15.4.1.6, Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.15.5. <u>Housing Relocation and Stabilization Services:</u> The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:
 - 1.6.15.5.1. Provide financial assistance that may include, but is not limited to:
 - 1.6.15.5.1.1. Rental application fees. Security deposits.
 - 1.6.15.5.1.2. Last month's rent.
 - 1.6.15.5.1.3. Utility deposits.
 - 1.6.15.5.1.4. Utility payments.
 - 1.6.15.5.1.5. Moving costs. .
 - 1.6.15.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:
 - 1.6.15.5.2.1. Housing search and placement services.
 - 1.6.15.5.2.2. Housing stability case management.
 - 1.6.15.5.2.3. Mediation services.
 - 1.6.15.5.2.4. Legal services.
 - 1.6.15.5.2.5. Credit repair services.
- 1.6.15.6. The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.15.7. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends,

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including but not limited to budgeting education; job search and interview skills training; and resume writing training.

- 1.6.15.8. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.15.9. The Contractor shall develop and submit an action plan to the Department for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.15.10. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.
- 1.6.15.11. The Contractor shall ensure:
 - 1.6.15.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:
 - 1.6.15.11.2. All applicable state and local housing codes. Licensing requirements.
 - 1.6.15.11.3. All requirements regarding the condition of the structure.
 - 1.6.15.11.4. All requirements regarding the operation of housing or services.
- 1.6.15.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.16. Homelessness Prevention Program

1.6.16.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans.

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1.6.16.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability.in accordance with 24 CFR Part 576.104.

1.6.16.3. Eligibility

- 1.6.16.3.1. Screening and Targeting Tool: The Contractor shall document eligibility using a standardized homelessness prevention screening provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.
- 1.6.16.3.2. During intake, the Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.
- 1.6.16.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.

1.6.16.4. Eligible Activities

- 1.6.16.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.16.4.1.1. Short-term rental assistance.
 - 1.6.16.4.1.2. Medium-term rental assistance.
 - 1.6.16.4.1.3. Assistance with rental arrearages.
- 1.6.16.5. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.16.5.1. Rental assistance for no more than twenty-four (24) months over a thirty-six (36) month period. The Contractor must:

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1.6.16.5.1.1.	Enter into a rental assistance
•	agreement with the owner or
	landlord on behalf of the program
	participant, ensuring that the
	Contractor receives a copy of all
	general notices, complaints, and
	notices of eviction from the
	landlord or owner.

- 1.6.16.5.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
- 1.6.16.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
- 1.6.16.5.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.16.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.
- 1.6.16.6. <u>Housing Relocation and Stabilization Services:</u> The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.103. The Contractor shall:
 - 1.6.16.6.1. Provide financial assistance that may include, but are not limited to:
 - 1.6.16.6.1.1. Rental application fees.
 - 1.6.16.6.1.2. Security deposits.
 - 1.6.16.6.1.3. Last month's rent.
 - 1.6.16.6.1.4. Utility deposits.
 - 1.6.16.6.1.5. Utility payments.
 - 1.6.16.6.1.6. Moving costs.

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1.6.16.6.2.	Provide services, or pay for costs for services
	provided, that may include, but are not limited to:

1.6.16.6.2.1. Housing search and placement services.

1.6.16.6.2.2. Housing stability case management.

1.6.16.6.2.3. Mediation services.

1.6.16.6.2.4. Legal services.

1.6.16.6.2.5. Credit repair services.

- 1.6.16.7. The Contractor shall make available on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.16.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.16.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.16.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.16.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
 - 1.6.16.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
 - 1.6.16.11.2. All applicable state and local housing codes. Licensing requirements.
 - 1.6.16.11.3. All requirements regarding the condition of the structure.

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- 1.6.16.11.4. All requirements regarding the operation of housing or services.
- 1.6.16.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851-4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.17. Housing Stabilization

- 1.6.17.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.17.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1:6.17.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.17.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.17.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
 - 1.6.17.5.1. Provide funding for first month's rent and/or security deposit as needed;
 - 1.6.17.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities:
 - 1.6.17.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
 - 1.6.17.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
 - 1.6.17.5.5. Facilitate landlord mediation and negotiation;

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1.6.17.5.6.	Assist individuals and families with connecting with legal services related to eviction proceedings;
1.6.17.5.7.	Assist individuals and families with understanding leases;
1.6.17.5.8.	Assist individuals and families with obtaining utility services;
1.6.17.5.9.	Provide tenant counseling;
1.6.17.5.10.	Provide information about and referrals to other providers;
1.6.17.5.11.	Develop individualized housing and service plans that include planning a path to permanent housing stability;
1.6.17.5.12.	Use the centralized or coordinated assessment system for housing prioritization;
1.6.17.5.13.	Provide support through case management of those served once housed for continued success;
1.6.17.5.14.	Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
1.6.17.5.15.	Assist individuals and families with obtaining federal, state, and local benefits to obtain and maintain housing, which may include but is not limited to:
	1.6.17.5.15.1. Childcare services.
	1.6.17.5.15.2. Employmentand education resources.
	1.6.17.5.15.3. Healthcare and mental health services.
	1.6.17.5.15.4. Services for substance use disorder (SUD).
	1.6.17.5.15.5. Life skills training.
	1.6.17.5.15.6. Veteran services.
	os Jl

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Community Action Program, Belknap Merrimack Counties Inc. Contractor Initials 5/27/2022
Date _____

EXHIBIT B

- 1.6.17.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractorshall comply with all privacy and security requirements set by the Department.
- 1.6.18. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
 - 1.6.18.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.18.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
 - 1.6.18.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:

change as req	uired by HOD. Reports include, t	out are not limited to: —os	
3.1.1. <u>ESG</u>	CAPER: Consolidated Annual	Performance and Evaluation	
RFA-2022-DEHS-01-EMERG-01	Community Action Program, Belknap Merrimack Counties Inc.	Contractor Initials	
B-1.0	Page 15 of 20	5/27/2022 Date	

EXHIBIT B

Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.

- 3.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
- 3.1.3. <u>Point-In-Time (PIT) Count</u>: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:

4.1.1. Street Outreach:

- 4.1.1.1. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
- 4.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
- 4.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

4.1.2. Rapid Rehousing:

- 4.1.2.1. At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- 4.1.2.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.

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Community Action Program, Belknap Merrimack Counties Inc. Contractor Initials

5/27/2022 Date _____

EXHIBIT B

4.1.2.3. At least eighty percent (80%) percent of households that exit a rapid re-housing program to permanent housing will not become homeless again within a year.

4.1.3. Homelessness Prevention and Housing Stabilization:

- 4.1.3.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- 4.1.3.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- 4.1.3.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

5.2.1. The Contractor shall submit, within ten (10) days of the Agreement 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.

5.3. Credits and Copyright Ownership

5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New

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Community Action Program, Belknap Merrimack Counties Inc. Contractor Initials _____

5/27/2022 Date

EXHIBIT B

Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

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

Operation of Facilities: Compliance with Laws and Regulations 5.4.

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

Eligibility Determinations 5.5.

- 5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- Eligibility determinations shall be made on forms provided 5.5.2. bw the Contractor Initials

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Community Action Program, Belknap Merrimack Counties Inc.

5/27/2022 Date_

EXHIBIT B

Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

- 5.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
 - 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services; and any of their designated representatives shall have access to all reports and

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Community Action Program, Belknap Merrimack Counties Inc. Contractor Initials _______

Date

EXHIBIT B

records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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.

Contractor Initials

Is M

EXHIBIT C

Payment Terms

- 1. This Agreement is funded by:
 - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget.
- 4. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
- The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

Date

EXHIBIT C

- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov 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.

Contractor Initials

EXHIBIT C

12.4. In addition to, and not in any way in limitation of obligations of the Agreementt, 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 Agreement to which exception has been taken, or which have been disallowed because of such an exception.

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C-1.2

Community Action Program, Belknap and Merrimack Counties Inc. Contractor Initials 5/27/2022

Exhibit C-1, SFY 2022 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Program Balknap-Marrimack Counties, inc.

Project Title: Emergency Solutions Grant Budget Period: July 1, 2021 - June 30, 2022

·			Total Program Cost			Contractor Share / Mate	h	ے Fund	sed by DHHS contract share	a 9
ine Item		Direct -	TOUR WELL	Total	Direct	Indirect	Total	Direct	Indirect	Total
. Total Salary/Wages	.\$_	13,235.00			S -	\$ 2,440.00				13,235.00
. Employee Benefits	1 \$	3,970.00	\$ 711,00	\$ 4,681,00	\$ ·	\$ 711.00	\$ 711.00	\$ 3,970.00	\$\$	3,970.00
. Consultants	5	-	S -	\$.	\$	\$.	3	\$ ·	\$. \$	•
. Equipment:	5		\$.	\$.	5 ·	\$ ·	\$	\$ ·	\$ - 5	
Rental	5	•	\$.	\$ -	\$	\$.	3	3	5	
Repair and Maintenance	5	-	\$ 400.00	\$ 400.00	3	\$ 400.00	\$ 400.00	s .	\$ - \$	
Purchase/Depreciation	3	600.00	s .	\$ 600.00	\$ 600.00	\$	\$ 600.00	S .	\$	<u>-</u>
. Supplies:	5	•	\$	\$	\$	\$.	5 -	s .	\$\$	
Educational	\$	·	\$ -	\$ -	\$	\$ -	3		\$ - \$	
Leb	\$		\$ -	5 -		s .		s · [s · 5	
Pharmacy	\$		\$	\$	\$	3	\$ -	5 -	s - S	
Medical	\$		-	\$ -	\$	S -	\$.	S .	\$. \$	•
Office	\$	150.00	\$ 75.00	\$ 225.00	\$ 150.00	\$ 75,00	\$ 225.00	\$.	5	
Travel	15	250.00	\$	\$ 250.00	-	5 -	\$ -	\$ 250.00	5 - 5	250.0
. Occupancy	İs		S -	-	5 -	s .	\$ ·	\$ ·	5 - \$	•
. Current Expenses	\$	•	\$	\$	[5	\$	1 5	\$	5	· · · · · · · · · · · · · · · · · · ·
Telephone	\$		\$.	\$ -	\$ -	S -	3 -	3 -	\$. \$	-
Postage	5	•	\$.	\$	-	\$	3	\$ -	\$ \$	
Subscriptions	5		\$	S -	-	\$ -		\$.	\$ - \$	
Audil and Legal	5		\$ 150.00	\$ 150,00	\$	\$ 150.00		\$	\$	
Insurance	\$		\$ 150.00	\$ 150.00	-	\$ 150.00	\$ 150.00	s .	s · [s	
Board Expenses	\$		\$ -	\$.	\$	\$	\$	\$	5 5	
. Software	\$	•	\$	\$.	5 -	5 -	s -	3 -	\$ 5	
Marketing/Communications	\$		\$.	\$ -	\$ -	\$ -	\$ ·	\$ ·	5 - 5	
Staff Education and Training	\$		s .	\$ ·	5 .	\$	\$.	\$ ·	\$	
2. Subcontracts/Agreements	\$	-	S -	3 -	\$	s .	\$.	3	5 - 3	
 Other (specific details mandetory); 	- 5	•	\$.	\$.	\$	\$.	\$	s <u> </u>	\$\$	
Street Outreach	1,\$	1,250.00	\$.	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ \$	1,250.0
tapid-Rehousing	\$	21,330.00		\$ 21,330.00		\$	\$ 4,266.00	\$ 17,064.00	5 - 5	17,064,0
Iorneless Prevention	\$	9.844.00		\$ 9,844.00		5 -	\$ 1,969.00	\$ 7,875.00	5 - 5	7,875.0
lousing Stabilization	1 \$	300,000,00	\$ -	\$ 300,000.00		\$	\$ -	\$ 300,000.00	\$ 3	300,000.0
TOTAL	- 1	350,629.00	\$ 3,926.00	\$ 354,535.00	\$ 6,985.00	3,926,00	5 16,911.00	3 343,844,00	3 . 5	343,644.0

Community Action Program, Belknap and Merrimack Counties Inc. RFA-2022-DEHS-01-EMERG-01 Exhibit C-1, SFY 2022 Budget Page 1 of 1

Exhibit C-2, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Program Belknap-Merrimack Counties, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

			Total Program Cost		1	Contractor	Share / Match		⊑ Fund	1,14	
Line Item		Direct	Indirect	Total	Direct	lnc	direct	Total	Direct	Indirect .	Total
1. Total Salary/Wages	S	26,471.00		\$ 31,351.00		\$	4,880.00				26,471.00
2. Employee Benefits	3	7,941.00	\$ 1,422.00	\$ 9,363.00	S -	\$	1,422.00	\$ 1,422.00	\$ 7,941.00	\$	7,941.00
3. Consultants	\$		\$ -	\$	-	\$		\$	\$ -	s · S	•
4. Equipment:	5	٠.	\$ -	\$ -		\$	•	\$ -	s ·	s - S	
Rental	\$	-	3 -	\$.		\$	-	\$ -	\$ -	5 - 5	-
Repair and Maintenance	\$	•	\$ 800,00	\$ 800.00		\$	800.00	\$ 800.00	\$ -	S - S	•
Purchase/Depreciation	\$	1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$	•	\$ 1,200.00	5 -	\$	
5. Supplies:	\$		s -	\$.	\$ -	\$	- 1	\$ -	\$ -	5 - 5	-
Educational	S		\$	\$.I\$	\$	-]	\$ -	\$ -	\$ \$	•
Leb	\$		5	\$ -	-	\$	•	\$	\$ ·	\$.:_
Pharmacy	S		5 -	\$.	\$	5		s -	s -	s - \$	
Medical	1 \$	•	3	\$	\$ -	\$	-	\$ -	\$ -	s - [\$	•
Office	\$	300.00	\$ 150.00	\$ 450.00		S	150.00	\$ 450,00	\$	\$	
8. Travel	\$\$	500.00	s -	\$ 500.00		5		\$ -	\$ 500.00	s - S	500.00
7. Occupancy	5	•	\$.	\$ -	-	5	-		\$ -	S - S	•
8. Current Expenses	\$		5	\$ -	-	\$	•	\$ ·	\$	5 - 5	<u> </u>
Telephone	\$			\$.	-	\$	-	s -	\$ -	s - s	
Postage	\$		\$	\$ -	· ·	\$	•	\$.	5 -	5	•
Subscriptions	\$	-	S .	\$.	5	5	-	5	\$ -	S - S	
Audit and Legal	s	•	\$ 300.00	\$ 300.00		\$	300.00	\$ 300.00	\$		
Insurance	5	-	\$ 300.00	\$ 300.00	-	\$	300.00	\$ 300.00	S -	- 5	
Board Expenses	S	•	\$	\$	-	\$		\$ ·	\$ -	5 . \$	
9. Software	S	-	\$	\$ -	-	\$			\$ -	s - S	
10. Marketing/Communications	s		S -	s .	15	\$		s -	\$ -	\$	
11. Staff Education and Training	S		\$	\$.	-	\$		s .	\$.	\$. \$	
12. Subcontracts/Agreements	S	•	\$	\$	-	\$, -	5 -	\$ -	5 - 5	•
13. Other (specific details mandatory):	\$	·	-	\$	\$.	\$		\$	S -	5	
Street Outreach	· \$	2,500.00		\$ 2,500.00		\$	-	\$ -	\$ 2,500.00	5 - 5	2,500.00
Rapid-Rehousing	\$	42,657,00	\$	\$ 42,657.00		\$		\$ 8,532,00	\$ 34,125.00	\$	34,125.00
Homeless Prevention	\$	19,688.00		\$ 19,588.00		\$		\$ 3,938.00	\$ 15,750.00		15,750.00
Housing Stabilization	5	214,265.00	\$.	\$ 214,285.00		S	-	\$ -	\$ 214,285.00		214,285.00
TOTAL	S	. 315,542.00	\$ 7,852,00	\$ 323,394.00	13,970.00	\$	7,852.00	\$ 21,822.00	\$ 301,572.00	\$ - \$	301,572.00

Indirect As A Percent of Direct

2.5%

Contractor Initials_____

Contractor Name: Community Action Program Belknap-Merrimack Counties, inc.

Project Title: Emergency Solutions Grant Budget Period: July 1, 2023 - June 30, 2024

	<u> </u>		Total Program Cost	· ·		Contractor Share	/ Match		Fun	ded by DHHS contract:	share	'm' '
Line item		Direct	Indirect -	7.04	Direct	indirect		- Total	Direct	Indirect	1.0	Total **
Total Salary/Wages	5	26,471,00		\$ 31,351.00	\$	\$ 4.	880,00	\$ 4,880.00	\$ 26,471.00	\$ -	\$	26,471.00
2. Employee Benefits	3	7,941.00	\$ 1,422.00	\$ 9,363.00	-	\$ 1,	422.00	\$ 1,422.00	\$ 7,941.00	\$ -	5	7,941,00
3. Consultants	\$		5	\$.	-	\$	-	\$:	\$ -	\$	3	
4. Equipment:	3	-	s ·	\$.	s -	\$	•	\$.	\$ -	\$	S	
Rental	- 3		-	s -	\$ -	\$	- 1	\$ -	\$ -	\$	8	-
Repair and Maintenance	\$		\$ 800.00	\$ 800.00	S -	\$	800.00	\$ 800.00	s -	\$	3	
Purchase/Depreciation	l s	1,200.00	\$	\$ 1,200,00	\$ 1,200.00	\$	- 1	\$ 1,200,00	\$ -	\$.	3	
5. Supplies:	\$	-	\$ -	\$	-	5	-	\$ -	\$.	\$	S	
Educational	- 5	-	\$ -	\$	\$ ·	\$	•	\$ -	\$ -	\$ -	ŝ	-
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Pharmacy	5	-	\$ -	\$	s -	\$	-	\$ ·	\$ -	\$.	5	
Medical	[5 "	•	-	s -	S -	\$	• 1	\$ -	\$ -	\$	3	-
Office	3	300.00	\$ 150.00	\$ 450.00	\$ 300.00	\$	150.00	\$ 450.00	\$ -	\$.	13	-
6. Travel	\$	500.00	\$ -	\$ 500.00	-	\$	-	\$ ·	\$ 500.00	\$.	3	500,00
7 Occupancy	\$		\$ -	\$ -	\$.	\$	•	\$ -	\$ -	\$.	1 8	-
8. Current Expenses	3	-	5	\$.	S -	S	- 1	\$	\$ -	\$ -	75	-
Telephone	S		\$ -	\$	· ·	S		\$ -	s ·	\$.	s	•
Postage	. [\$		\$.	\$.	s -	\$	- 1	\$.	\$ -	\$.	\$	-
Subscriptions	\$		S -	\$	\$	\$	- 1	\$ -	5 -	\$	3	-
Audit and Legal	5		\$ 300.00	\$ 300.00		\$	300.00	\$ 300.00	5 -	\$.	\$	
Insurance	3		\$ 300.00	\$ 300.00	\$ ·	\$	300.00	\$ 300.00	\$.	\$.	\$	
Board Expenses	\$		\$ -	\$ -	\$	\$	• 1	\$ -	S -	\$.	1 5	-
9, Software	15	-	\$	\$.	S -	\$	- 1	\$ ·	5 -	s -	\$	•
10. Marketing/Communications	\$		S -	s -	· ·	\$	- 1	s -	\$ ·	\$.	5	
11. Statt Education and Training	3			\$.	s -	\$		\$ -	\$ -	\$.	\$	
12. Subcontracts/Agreements	5		,			\$	$\neg \neg$	\$ -	\$	\$	3	
13. Other (specific details mandatory):	S		\$		S · -	\$	•	\$.	5 -	S -	\$	
Street Outreach .	\$	2,500.00	\$ -	\$ 2,500.00		\$,	\$ -	\$ 2,500.00	\$ -	\$	2,500.00
Rapid-Rehousing	- 5	42,657.00	5	\$ 42.657.00		\$	- I	\$ 8,532.00	\$ 34,125.00		3	34,125.00
Homeless Prevention	1 \$	19,688.00		\$ 19,688.00		\$	- 1	\$ 3,938,00	\$ 15,750.00		\$	15,750.00
Housing Stabilization	. \$	214,285.00		\$ 214,285.00		\$	· .	\$ -	\$ 214,285.00	\$.	\$	214,285.00
TÖTAL	15	315,542.00	\$ 7,852,00	\$ 323,394.00	\$ 13,970.00	\$ 7,	852.00	\$ 21,822.00	\$ 301,572.00	5 .	S	301,572.00

Indirect As A Percent of Direct

2.59

Contractor Initials

Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Program Belknap-Merrimack Countles, Inc.

Project Title: Emergency Solutions Grant Budget Period: July 1, 2024 - June 30, 2025

	!		Total Program Cost			Contractor Share / Matc	h	ryy Funded	by DHHS contract share -:	THE PLANE
Line Hom		Direct *	Indirect	Total	Direct	Indirect	Total	- route / Direct 6 (2.59)	Indirect m National	Total
1. Total Salary/Wages	\$	26,471,00			S -	\$ 4,880.00	\$ 4,880.00	\$ 26,471.00 \$	- 5	26,471.00
2. Employee Benefits	S	7,941.00	\$ 1,422.00	\$ 9,363.00	\$.	\$ 1,422.00	\$ 1,422.00	\$ 7,941.00 \$		7,941,00
3. Consultants	\$	-	\$ -	\$.	\$.	\$ -	s -	\$ - \$		-
I. Equipment:			\$ -	\$	5 ·	\$.	s -	5 - 5		, .
Rental	\$		5 -	\$ -	\$ -	\$ -	5	5	- 5	
Repair and Maintenance	\$	•	\$ 800.00	\$ 800.00	S -	\$ 800.00	\$ 800.00	\$ - \$		-
Purchase/Depreciation	5	1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$.	\$ 1,200.00	5 - 5	- \$	•
i. Supplies:	\$	-	s · -	\$ -	S -	\$.	\$ ·	s - s	- \$	
Educational	. \$		\$ -	\$ -	S -	5 -	\$	\$. \$	- S	-
Lab	\$	-	\$ -	\$.	\$ ·	\$.	-	\$ - \$	- \$	•
Pharmacy	\$		5 -	S -	-	\$	S .	\$ - \$	- \$	
Medical	\$	•	\$	\$ -	-	\$ -	s	\$ 5	- 5	-
Office	. \$	300.00	\$ 150.00	\$ 450,00	\$ 300.00	\$ 150.00	\$ 450.00	s - s	. \$	
. Travel	S	500.00	s -	\$ 500.00	5 -	\$.	3	\$ 500.00 \$	- \$	500,0
. Occupancy	S	•	S -	\$ -	S -	\$ -	5	\$ 5	- S	-
Current Expenses	\$	-	\$ -	\$.	s .	<u> </u>	- ·	\$	· \$	
Telephone	S		\$	\$ -	s -	\$.		\$	- 5	
Postage	\$	-	\$ -	\$.	\$ -	\$ ·	\$	\$ - \$. \$	-
Subscriptions	S		\$ -	\$ -	\$ -	\$.	5	5 - 5	- \$	
Audit and Legal	\$		\$ 300.00	\$ 300.00	S -	\$ 300.00	\$ 300.00	\$ · \$	- \$	
Insurance	\$		\$ 300.00	\$ 300.00	\$ -	\$ 300,00	\$ 300.00	\$ · \$	- \$	
Board Expenses	15	-	\$ -	S -	\$ -	\$ -	\$.	\$. \$	- \$	-
3. Software.	15	•	\$ -	\$ -	s -	S -	s -	\$	- 3	· · · · ·
10. Marketing/Communications	\$	•	\$	\$ ·	\$.	\$ -	S -	\$. \$. \$	
Staff Education and Training	S	-	S -	.	-	\$.	\$	S - S	- \$	
2. Subcontracts/Agreements	S	-	5 -	\$ -	\$ -	\$.		5 - 5	- \$	
Other (specific details mandatory):	\$		\$.	\$ -	s -	S -	S -	\$. \$	- 5	-
Street Outreach	S	2,500.00	\$	\$ 2,500.00	\$.	\$ -	S -	\$ 2,500.00 \$	_ · ` \$	2,500.0
Rapid-Rehousing	\$	42.657.00	\$	\$ 42,657.00	\$ 8,532.00	\$	\$ 8,532.00	\$ 34,125.00 \$	- 8	34,125.00
Iomeless Prevention	\$	19,688.00		\$ 19,688.00		\$ -	\$ 3,938.00	\$ 15,750.00 \$	- S	15,750.00
lousing Stabilization	\$	214,285.00	\$ -	\$ 214,285,00	\$.	\$ -	5 -	\$ 214,285.00 \$. 8	214,285.00
TOTAL	s	315,542,00	\$ 7,852.00	\$ 323,394.00	5 13,970.00	\$ 7,852,00	\$ 21,822,00	\$ 301,572.00 \$	- 5	301,572.0

Indirect As A Percent of Direct

. 2.5%

Exhibit C-5, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Program Belknap-Merrimack Countles, Inc.

9.844.00 \$

214,285.00 \$

264,914.00 \$

Project Title: Emergency Solutions Grant Budget Period: July 1, 2025 - January 1, 2026

Funded by DHHS contract share *** Contractor Share / Match Total Program Cost C Indirect Direct. Indirect Total Direct Line Item 13,235.00 \$ 2.440.00 \$ 15,675.00 \$ 2.440.00 S 2.440.00 \$ 13,235,00 \$ 13.235.00 Total Salary/Wages 3,970.00 \$ 3,970.00 . Employee Benefits 3,970.00 \$ 711.00 S 4,681.00 \$ 711.00 S 711.00 \$ 3. Consultants Equipment: Rental 400.00 S 400.00 400.00 \$ Repair and Maintenance 400.00 600.00 \$ 600.00 \$ 600.00 600.00 \$ Purchase/Depreciation - 5 Supplies: . Educational Īs Lab Pharmacy Medical 75.00 S 225.00 \$ 150.00 75.00 \$ 225.00 \$ 150.00 Office 250.00 250.00 8 250.00 \$. \$ 250.00 \$ 6. Travel Occupancy 8. Current Expenses . Telephone Postage . Subscriptions - 15 150.00 \$ 150.00 \$ 150.00 \$ 150.00 \$ Audit and Legal 150.00 \$ 150.00 S Insurance 150.00 \$ 150.00 \$ Board Expenses Software 10. Marketing/Communications 11. Staff Education and Training Subcontracts/Agreements Other (specific details mandatory): 1,250.00 \$ 1,250.00 \$ 1,250.00 \$ 1,250.00 Street Outreach 4,266,00 S 4.266.00 \$ 17,064,00 \$ 17,064.00 21,330.00 S Rapid-Rehousing 21,330,00 \$

9 844 00 \$

214.285.00 \$

268,840.00 | \$

1.969.00 \$

6,985.00 | \$

3,926,00 \$

1,969.00 \$

10.911.00 \$

7.875.00 \$

214,285.00 \$

257,929,00 | \$

Indirect As A Percent of Direct

TÖTAL

Homeless Prevention

Housing Stabilization

3,926.00 \$

Contractor initials

Date 5/27/2022

7.875.00

214,285.00

257,929.00

Community Action Program, Beltinap and Memimack Counties Inc. RFA-2022-DEHS-01-EMERG-01 Exhibit C-5, SFY 2026 Budget Page 1 of 1



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;
 - 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



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: Community Action Program Belknap-Merrimack Coun

5/27/2022

Date

Docusigned by:

Name: Jeanne Agri

Title: Chief Executive Officer

Vendor Initials 5/27/2022



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 subcontractor), 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-I.)
- 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: Community	Action Program Belknap-Merrimack Cour
	DocuSigned by:	
5/27/2022	Jeanne Agri	·
Date	Name: Jeanne Agri	·
	Title: Chief Executive (Officer
		os
		Ja
	Exhibit E - Certification Regarding Lobbying	Vendor Initials
CU/DHHS/110713	Page 1 of 1	5/27/2022 Date



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

- 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



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: Community Action Program Belknap-Merrimack (
	DocuSigned by:
5/27/2022	Jeanne Agri
Date	Name: Jeanne agri
	Title: Chief Executive Officer

Contractor Initials 5/27/2022



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

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



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.

> DocuSigned by: Title:

Chief Executive Officer

Contractor Name: Community Action Program Belknap-Merrimack (

Exhibit G

Contractor Initials

5/27/2022

Date



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: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Community Action Program Belknap-Merrimack Contractor Name: Contractor

Name: Jeanne Agri

Chief Executive Officer

5/27/2022

Date

.

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Exhibit H -- Certification Regarding Environmental Tobacco Smoke Page 1 of 1 Contractor Initials

Date 5/27/2022



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) <u>Definitions</u>.

- a. <u>"Breach"</u> 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.
- <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "<u>Health Care Operations</u>" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. <u>"HITECH Act"</u> means the Health Information Technology for Economic and Clinical Health Act, TitleXIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "<u>HIPAA</u>" 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.
- "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. "<u>Privacy Rule</u>" 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 _____



Exhibit 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) <u>Business Associate Use and Disclosure of Protected Health Information.</u>

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

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Health Insurance Portability Act
Business Associate Agreement
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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;
 - 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.

- 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

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.
- 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.
- I. 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 the purposes that make the return or destruction infeasible, for so long as Business

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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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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Exhibit ! Health Insurance Portability Act Business Associate Agreement Page 5 of 6 Contractor Initials _____

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Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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	community Action Program Berkhap-Merrimack Countres, II	IIC.
The State by:	Names of the Contractor	
Karen Hebert	. Jeanne Agri	
Signature of Authorized Representative	Signature of Authorized Representative	
Karen Hebert	Jeanne Agri	
Name of Authorized Representative	Name of Authorized Representative	
	Chief Executive Officer	
Title of Authorized Representative	Title of Authorized Representative	
5/27/2022	5/27/2022	
Date	Date	

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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.

•	DocuSigned by:
5/27/2022	. Jeanne Agri
Date	Name: Peanne Agri
	Title: Chief Executive Officer .

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Date

Date

Contractor Name: Community Action Program Belknap-Merrimack C



FORM A

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



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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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.

- "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.

RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

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

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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.
- 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.
- Encrypted Email. End User may only employ email to transmit Confidential Data if email is <u>encrypted</u> 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





DHHS Information Security Requirements

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

- 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

- 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.
- The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- 4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- 5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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DHHS Information Security Requirements

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

 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

- 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.
- 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:
 - 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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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 <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

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V5. Last update 10/09/18



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;
- 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

Contractor Initials _____

V5. Last update 10/09/18

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

Contractor Initials _____

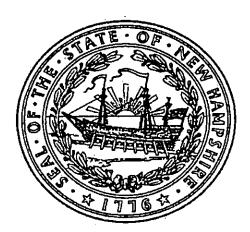
State of New Hampshire Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0005774597



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 9th day of May A.D. 2022.

David M. Scanlan Secretary of State

Phone (603) 225-3295 (800) 856-5525 Fax (603) 228-1898 Web www.capbm.org



2 Industrial Park Drive P.O. Box 1016 Concord, NH 03302-1016

CERTIFICATE OF AUTHORITY

- I, Dennis Martino, President, Board of Directors, hereby certify that:
- 1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
- 2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on <u>January 13, 2022</u>, at which a quorum of the Directors were present and voting.

VOTED: That Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operations Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Dennis Martino, President, Board of Directors are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 5/27/2022

Signature of Elected Officer

Name: Dennis Martino

Title: President, Board of Directors

Rev. 11/12/2020 kth:COA 2022 – dennis martino

EPSOM NEWBURY SUNCOOK ALTON . 524-5512 Newbury Commons .225-6880 Meadow Brook Housing......736-8250 Area Center. 485-7824 528-5334 New Housing...... 875-3111 Early Head Stari BELMONT PEMBROKE TILTON . 524-7689 034-2141 225-9092 Terr. Housing267-8801 .. 524-4367 ..485-1842 WARNER BRADFORD .934-5340 MEREDITH MIC/CSFP PITTSFIELD Area Center223-2305 Early Head Start......435-6611

ACORD[®]

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 03/29/2022

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed.

If SUBROGATION IS WAIVED, subject to this certificate does not confer rights to						may require	an endorsement. A stat	ement o	on	
RODUCER				CONTAC NAME:		cklin				
IAI/Cross Insurance				PHONE (603) 660.3218 FAX (603) 645.4221						
100 Elm Street				(AC, No, Ext): (003) 003-3216 (AC, No): (003) 043-4331 (AMC, No): (003) 043-4331 (AMC, No): (003) 043-4331						
					ins	SURER(S) AFFOR	RDING COVERAGE		NAIC #	
Manchester			NH 03101	INSURE	0-1	Insurance Co			19259	
SURED			•	INSURE	R B : Granite S	State Health Ca	are and Human Services Se	lf-		
Community Action Program Bel	knap-l	derrim	ack Counties Inc.	INSURE	RC: Federall	ns Co			20281	
P. O. Box 1016				INSURE	₹0:					
				INSURE	RE:					
Concord			NH 03302	INSURE						
			NUMBER: 21-22 All/22-23				REVISION NUMBER:			
THIS IS TO CERTIFY THAT THE POLICIES OF INDICATED. NOTWITHSTANDING ANY REQUI CERTIFICATE MAY BE ISSUED OR MAY PERT. EXCLUSIONS AND CONDITIONS OF SUCH PORTS.	REME AIN, TH OLICIE:	NT, TE KE INS S. LIM	RM OR CONDITION OF ANY (SURANCE AFFORDED BY THE	CONTRA	CT OR OTHER ES DESCRIBEI ED BY PAID CL	DOCUMENT IN THE SECOND IN THE	WITH RESPECT TO WHICH T	HIS		
SR . TYPE OF INSURANCE	INSD	SUBR WVD	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMIT			
CLAIMS-MADE COCUR							EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	s 1,00		
							MED EXP (Any one person)	\$ 20,0		
A		·	S2509940		10/01/2021	10/01/2022	PERSONAL & ADV INJURY	s 1,000,000		
GEN'L AGGREGATE LIMIT APPLIES PER:	İ						GENERAL AGGREGATE	s 3,000,000		
POLICY X PRO-			•			PRODUCTS - COMP/OP AGG	\$ 3,000,000			
OTHER:								\$		
AUTOMOBILE LIABILITY	١.		· ·			10/01/2022	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000		
X ANY AUTO].						BODILY INJURY (Per person)	\$.		
OWNED SCHEDULED AUTOS ONLY AUTOS			S2509940		10/01/2021		BODILY INJURY (Per accident)	\$		
HIRED NON-OWNED AUTOS ONLY	1 1 1						PROPERTY DAMAGE (Per accident)	\$		
	<u> </u>							\$		
✓ UMBRELLA LIAB ✓ OCCUR					10/04/0000	EACH OCCURRENCE	-	0,000		
EXCESS LIAB CLAIMS-MADE			S2509940	. 10/01/2021		10/01/2022	AGGREGATE '	\$ 5,00	0,000	
DED RETENTION \$ WORKERS COMPENSATION	<u> </u>						A DED TOTAL	\$		
AND EMPLOYERS' LIABILITY Y/N	١.					01/01/2023	× PER STATUTE OTH-	1.00	0.000	
ANY PROPRIETOR/PARTNER/EXECUTIVE N	N/A	(I	HCHS20220000029 (3a.) N	1 H	01/01/2022		E.L. EACH ACCIDENT	s 1,00		
(Mandatory In NH) If yes, describe under	-1						E.L. DISEASE - EA EMPLOYEE	s 1,00	0,000	
DÉSCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT	-	00,000	
Directors & Officers Liability			82471794		04/01/2022	04/01/2023	Deductible	\$5,0		
 ESCRIPTION OF OPERATIONS / LOCATIONS / VEHICL efer to policy for exclusionary endorsements &				may be at	tached if more so	vace is required)			•	
ERTIFICATE HOLDER				CANC	ELLATION					
State of New Hampshire; Depa	tment	of		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.						
Health & Human Services										
129 Pleasant Street				AUTHOR	IIZED REPRESEN	<u> </u>				
Concord	•		NH 03301	falitha sconggoo						



The Vision of

Community Action Program Belknap-Merrimack Counties Inc.

An agency that creates opportunities for all people to thrive, a partner in building strong, resilient communities, to ensure a more equitable society.

The **Mission** of

Community Action Program Belknap-Merrimack Counties, Inc.

To assist in reducing poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to reach economic stability.

The Values of

Community Action Program Belknap-Merrimack Counties, Inc.

We believe all people should be treated with dignity and respect and recognize that structural race, gender, and other inequities remain barriers that must be addressed.

We believe that our communities have the capacity and moral obligation to ensure that no one is forced to endure the hardships of poverty.

We believe that everyone can reach their fullest potential with hope, adequate resources, and opportunities, and we are committed to achieving that vision.

We pledge ourselves to create an environment that pursues innovation and excellence through multi-sector partnership and collaboration.

Equity Respect Commitment Excellence Hope Community Caring Innovation Opportunity

The **Promise** of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities and makes America a better place to live.

We care about the entire community, and we are dedicated to helping people help themselves and each other.



Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

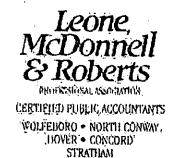
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND
FEBRUARY 29, 2020 AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

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To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2021 and February 29, 2020, and the related consolidated statements of activities, functional expenses and cash flows, and notes to the consolidated financial statements for the years then ended.

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 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 audits 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 Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2021, and the changes in net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 14, 2022, on our consideration of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Jeone McDonnell & Rokuts
Profussioned association
Concord, New Hampshire
February 14, 2022

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

<u>ASSETS</u>	, , ,	-cu
¹CURRENT ASSETS	<u>2021</u>	<u>2020</u>
Càsh	\$ 899,766	\$ 549,026
Accounts receivable	3,762,809	2,656,855
Inventory	55,895	22,916
Prepaid expenses Investments	73,709	44,159
unvesigne (ita	127,996	110,078
Total current assets	4,920,175	3,283,034
PROPERTY '		,
Land, buildings and improvements	7,148,516	5,544,770
Equipment, furniture and vehicles	6,117,020	5,652,539
Construction in process	18,126	
Total property	13,281,662	11,197,309
Less accumulated depreciation	7,639,290	6,695,428
Property, net	5,642,372	4,501,881
OTHER ASSETS		
Cash escrow and reserve funds	65,437	- .
Tenant security deposits	6,881	ي د
Due from related party	 .	139,441
Total other assets	72,318	139,441
TOTAL ASSETS	\$ 10,634,865	\$ 7,924,356
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES	•	
Current portion of notes payable	\$ 213,444	\$ 201,245
Line of credit .	380,028	550,000
Accounts payable	1,525,832	11,160,635
Accrued expenses	788,951	757,999
Refundable advances	1,036,941	1,084,516
Total current liabilities	·3,945,196	3,754,395
LONG TERM LIABILITIES		
Paycheck Protection Program toan	1,935,300	:-
Notes payable; less current portion shown above	939,697	814,253
Tenant security deposits	.6,881	
Total liabilities	6,827,074	4,568,648
WET ADOPTO	·	
NET ASSETS	2,758,959	,2,992,894
Without donor restrictions With donor restrictions	1,048,832	, 2,992,894. 362,814
	1 8	
Total net assets	3,807,791	3,355,708
TOTAL LIABILITIES AND NET ASSETS	\$ 10,634,865	\$ 7,924,356
See Notes to Consolidated Financial Sta	tements	•

CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 28, 2021

	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
REVENUES AND OTHER SUPPORT Grant awards Rental income Other funds In-kind United Way Interest income Realized gain on sale of equipment	\$ 20,625,325 123,657 2,375,403 490,035 5,297 383 3,500	\$ 3,733,525	\$, 20,625,325, 123,657, 6,108,928, 490,035, 5,297, 383, 3,500
Total revenues and other support	23,623,600	3,733,525	27,357,125
'NET ASSETS RELEASED FROM RESTRICTIONS'	3,047,507	(3,047,507)	·
Total	26,671,107	686,018	27,357,125
Salaries and wages Payroll taxes and benefits Travel Occupancy Program services Other costs Depreciation	.9,010,668 2,538,067 145,913 1,429,443 11,796,741 1,599,972 458,009 490,034	· · · · · · · · · · · · · · · · · · ·	9,010,668 12,538,067 145,913 1,429,443 11,796,741 1,599,972 458,009 490,034
Total expenses	27,468,847		27,468,847
CHÂNGE IN NET ASSETS BEFORE GAIN ON INVESTMENT IN LIMITED PARTNERSHIP GẠIN ON INVESTMENT IN LIMITED PARTNERSHIP	(797,740) <u>64</u> ,397	,686,018	(111,722); 64,397 [,]
CHANGE IN NET ASSETS	(733,343)	686,018	(47;325)
NET ASSETS, BEGINNING OF YEAR	2,992,894	362,814	3,355,708
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIP	<u>`499,408</u>		499,408
NET ASSETS, END OF YEAR	\$ -2,758,959	\$ 1,048,832	\$ 3,807,791

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 29, 2020

	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
REVENUES AND OTHER SUPPORT Grant awards Other funds In-kind United Way	\$ 18,276,247 2,437,366 920,759 11,938	\$;2,986,021 	\$ 18,276,247 5,423,387 920,759 11,938
Total revenues and other support	21,646,310	2,986,021	24,632,331
/ NET ASSETS RELEASED FROM RESTRICTIONS	3,130,622	(3,130,622)	<u>4</u>
Tôtal	24,776,932	(144,601)	. :24,032,331
Salaries and wages Payroll taxes and benefits Travel Occupancy Program services Other costs Depreciation In-kind	9,213,867 2,508,455 322,894 1,393,046 9,231,697 1,634,451 401,166 920,759	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9,213,867 2,508,455 322,894 1,393,046 9,231,697 1,634,451 401,166 920,759
Total expenses	25,626,335		25,626,335
CHANGE IN NET ASSETS	(849,403)	(144,601)	(994,004)
NET ASSETS, BEGINNING OF YEAR	3,842,297	507,415	4,349,712
NET ASSETS, END OF YEAR.	\$ 2,992,894	\$ 362,814	\$ 3,355,708

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED FEBRUARY 28, 2021

		<u>Program</u>	Ma	nagement		<u>Total</u>
Salaries and wages	\$	8,423,286	\$	587,382	\$.	9,010,668
Payroll taxes and benefits	`	2,308,290		229,777	`	2,538,067
Travel		145,104		809		145,913
Occupancy		1,293,121		136,322		1,429,443
Program Services ,		11,796,741		-		11,796,741
Other costs:				•_		•
Accounting fees		-		80,013		80,013
Legal fees		19,604		٠ ٠.		19,604
Supplies		165,804		30,710		196,514
Postage and shipping		56,087		8,986		65,073
Equipment rental and maintenance		6,736		.,		6,736
Printing and publications		34,562		3,551		38,113
Conferences, conventions and meetings		632		÷		632
Interest		39,595		22,938		.62,533
Insurance		123,704		27,528		151,232
Membership fees		10,040		7,019		17,059
Utility and maintenance		190,837		62,549		253,386°
Computer services		47,178		8,660		55,838
Other		584,982		68,257		653,239
Depreciation		458,009				458,009
In-kiñd		490,034			ς	490,034
Total functional expenses;	\$	26,194,346	<u>\$.</u>	1,274,501	' <u>\$</u>	27,468,847

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED FEBRUARY 29, 2020

	Program	Management	<u>Total</u>
Salaries and wages	\$ 8,797,236	\$ 416,631	\$ 9,213,867
Payroll taxes and benefits	2,468,991	39,464	2,508,455
Travel	322,870	24	322,894
Occupancy	1,225,265	167,781	1,393,046
Program Services	9,231,697	-	9,231,697
Other costs:			
Accounting fees	475	60,771	61,246
Legal fées		9;261	9,261
Supplies	214,778	31,442	246,220
Postage and shipping	19,055	34,399	53,454
Equipment rental and maintenance	3,627	275	3,902
Printing and publications	27,109	6,562	33,671
Conferences, conventions and meetings	27,248	4,662	31,910
Interest	57,543	15,712	73,255
Insurance	133,619	5,949	139,568
Membership fees	12,862	7,586	20,448
Utility and maintenance	170,336	48,114	218,450
Computer services	51,908	_	51,908
Other:	663,656	27,502	691,158
Depreciation	401,166	-	401,166
In-kind :	920,759	·	920,759
Total functional expenses	\$ 24,750,200	\$ 876,135	\$ 25,626,335

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

	<u> 2021</u>		2020	
CASH FLOWS FROM OPERATING ACTIVITIES Change in net assets Adjustments to reconcile change in net assets to	. \$	(47,325)	, \$,	(994,004)
net cash used in operating activities: Depreciation		458,009		401,166
Interest on deferred financing costs Realized gain on sale of equipment Gain on investment in limited partnership		484 (3,500) (64,397)		•
Decrease (increase) in current assets: Accounts receivable Inventory		(1,203,458) (32,979)		(235,814) (116)
Prepaid expenses: Decrease (increase) in current liabilities: Accounts payable.		(18,723). 356,371		8,473 91;470
Accined expenses Refundable advances		23,890 (47,575)		(308,749) 86,184
NET CASH USED IN OPERATING ACTIVITIES	·	(579,203)	·	(951,390)
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sale of property Additions to property Investments		3,500 (618,410) (17,918)	ــــــن	(268,634) (7,556)
NET CASH USED IN INVESTING ACTIVITIES.		(632,828)	;——	(276,190)
CASH FLOWS FROM FINANCING ACTIVITIES Paycheck Protection loan proceeds Net repayments on line of credit Repayment of long term debt		1,935,300 (169,972) (199,152)		550,000 (185,156)
NET CASH PROVIDED BY FINANCING ACTIVITIES	· -	1,566,176	*	364,844
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH		354,145		(862,736)
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR		549,026		1,411,762
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIP	· 	62,032		<u></u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$</u>	965,203	\$	549,026

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED) FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

		2021	;	<u> 2020</u> .
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:	•			ani aina'
Cash paid during the year for interest	-3	62,533	<u> </u>	73,255
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING A	CTIVITIES			•
Transfer of assets from newly consolidated LP:				
Accounts receivable	\$	2,496	٠\$	•
Prapaid expenses		10,827		. .
'Property, net		980,089		•:
Security deposits		8,132		:
Total transfer of assets from newly consolidated LP	<u>\$</u>	1,001,544	<u>\$</u>	
Transfer of liabilities from newly consolidated LP:		,		
Accounts payable	S :	8.825	3 :	•:
Accrued expenses	7	7,062	•	-a
Security deposits		8,132		-
Note payable -	<u>·</u>	336,311		
Total transfer of liabilities from newly consolidated LR	. <u>\$</u>	360,330	\$.	1
Total transfer of partners' capital from newly consolidated LP	\$	499,408	· \$.	•
Partnership capital previously recorded as investment in related parties		203,838		
Total transfer of partners' capital from nevity consolidated LP	-\$	703,246	\$	د

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program of Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program of Belknap-Merrimack Counties, Inc., has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- AP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accounting of accounting in accordance with the accounting principles generally accepted in the United State of America.

Basis of Presentation

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

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$1,048,832 and \$362,814 at February 28, 2021 and February 29, 2020, respectively. See **Note 13**.

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under internal Revenue Code Section 501(c)(3). The internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also required deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2021 and 2020.

Sandy Ledge Limited is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partnership. Income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), Accounting for Income Taxes, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

NÓTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Property-

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 7 years

Use of Estimates

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain 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 could differ from those estimates.

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

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

	<u>2021</u>	<u>2020</u>
Cash, operations Cash escrow and reserve funds	\$ 899,766 65,437	\$ 549,026
Total cash and restricted cash	<u>\$ 965,203</u>	\$ 549,026

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met...

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$490,035 and \$920,759 in donated facilities, services and supplies for the years ended February 28, 2021 and February 29, 2020, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$18,937 and \$52,181 for the years ended February 28, 2021 and February 29, 2020, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$471,098 and \$868,578 for the years ended February 28, 2021 and February 29, 2020, respectively.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2021 and February 29, 2020 totaled \$14,287 and \$46,899, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

New Accounting Pronouncement.

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

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Program Service Revenue.

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

Performance Obligations and Contract Assets and Liabilities

The performance obligations related to the lease contracts and program services are satisfied at a point in time. Revenue from performance obligations satisfied at a point in time consist of monthly rental payments and fees for program services. Contract assets for the year ended February 28, 2021 were \$2,378. Contract liabilities for the year ended February 28, 2021 were \$911. There were no contract assets or liabilities for the year ended February 29, 2020.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

Expense	Method of allocation
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2021 and February 29, 2020.

Financial assets at year end:	2021	2020
Cash and cash equivalents, undesignated, Accounts receivable Investments	\$ 889,766 3,762,809 127,996	2,556,855
"Cash escrow and reserves	65,437	
Total financial assets	4;846,008	3,215,959

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Less amounts not available to be used within one year. Net assets with donor restrictions Reserve funds	1,048,832 60,212	362,814
Amounts not available within one year	1,109,044	<u> 362,814</u>
Financial assets available to meet general expenditures over the next twelve months	\$ 3.736.964	<u>\$ 2,853,145</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating, expenses which approximates \$4,360,000 and \$3,995,000 respectively, at February 28, 2021 and February 29, 2020. The Organization has a line of credit with \$219,972 and \$50,000, available to borrow on, at February 28, 2021 and February 29, 2020, respectively.

3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2021, and February 29, 2020. The Organization has no policy for charging interest on overdue accounts.

4. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,036,941 and \$1,084,516 as of February 28, 2021 and February 29, 2020, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2021 and February 29, 2020 totaled \$193,103 and \$181,057, respectively.

6. LEASED FACILITIES

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty. years: For the year ended February 28, 2021 and February 29, 2020, the annual lease expense for the leased facilities was \$542,317 and \$546,861, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

The approximate future minimum lease payments on the above leases are as follows:

Year Ended February 28	Amount			
2022	\$ 472,703			
2023	445,235			
2024	411,834			
2025	245,038			
2026	88,762			
Thereafter	<u>776,979</u> ·			
Total	\$ <u>2,440.551</u>			

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$415,580 and \$341,532 at February 28, 2021 and February 29, 2020, respectively.

8. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (4.75% at February 28, 2021 and February 29, 2020) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2021, There was a balance of \$200,000 outstanding at February 29, 2020.

During the year ended February 29, 2020 the Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$400,000 with a bank that is due on demand. The line calls for monthly variable interest payments based on the LIBOR rate (2.62% and 4.02% at February 28, 2021 and February 29, 2020, respectively). The line is secured by all the Organization's assets. There was a balance of \$380,028 and \$350,000 outstanding at February 28, 2021 and February 29, 2020, respectively.

9. CONCENTRATION OF RISK

For the years ended February 28, 2021 and February 29, 2020, approximately \$11,400,000 (42%) and \$12,100,000 (49%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

10. + LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2021 and February 29, 2020:

		<u>2021</u>		<u>2020</u>
5.50% note payable to a financial institution in- monthly installments of \$1,634 through July 2039. The note is secured by property of the Organization.	:\$:	225,459	\$	232,259
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.		375,827'	٠.	520,492
3,00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.		50,5 <u>0</u> 7		. 57,848 3
7:00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.		164,553 [;]		204,899
Non-interest bearing note payable by Sandy Ledge to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.		<u>343,081</u>		.
Total long-term debt before unamortized deferred financing cost,		1,159,427		1,015,498
Unamortized deferred financing costs	<u>.</u>	(6,286).	 	<u>=</u>
Less amounts due within one year		1,153,141 213,444		1,015,498 201,245
Long term portion	\$_	939,697 ⁷	<u>\$ -</u>	<u>. 814.253</u> .

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

The scheduled maturities of long-term debt as of February 28, 2021 were as follows:

Year Ending February 28	<u>Amount</u>	
2022	\$.213,44	44
2023	226,56	
2024:	146.5	
2025	16,74	•
2026	17,5	
Thereafter	<u>, 532,38</u>	
•	\$ 1.153. <u>1</u> 4	11

11. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2021, and February 29, 2020:

<u>න</u> .	2021	<u> 2020</u>
Land:	\$ 279,340	\$ 168,676
Building and improvements	6,867,176	5,376,094
Equipment and vehicles	6,117,020	5,652,539.
Construction in process	<u>18,126</u> ,	
	13,281,662.	11,197,309
Less accumulated depreciation	7,639,290	6,695,428
Property and equipment, net	<u>\$:5.642,372</u>	\$ 4,501,881

Depreciation expense for the years ended February 28, 2021 and February 29, 2020 totaled \$458,009 and \$401,166, respectively.

12. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts; if any, have not been determined or assessed as of February 28, 2021.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

13. INET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2021 and February 29, 2020:

		2021		<u>2020</u>
NH Food Pantry Coalition	\$	663	\$. 1663⋅
Senior Center		142,817		141,114
Elder Services		499,201		2,867
Mary Gale		-		24,082
NH Rotary Food Challenge		5,058		5,068
Summer Feeding		60,433		18,840
Common Pantry		5,512		4,764
Caring Fund		8,791		9,064
Agency - FAP		2,604		4,751
Agency Head Start		224,847	-	145,747
Agency' – FP/PN		87,387		· -
Community Crisis		350		2,550
Other Programs	<u>.</u>	11,169	·	3,304
Total net assets with donor restrictions	<u>\$</u> _	1.048.832	\$	362,814

14. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

			.,	
	D-1-	41	n	4
	Rela	tea	Pai	τv
4				

Function

·	•
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property,
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, linc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive
	Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property
	o'court it tobout

The services performed by the Organization included, marketing, accounting, tenant-selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

The total amount due from the related parties (collectively) at February 28, 2021 and February 29, 2020 was \$181,384 and \$198,763, respectively, and is included in accounts receivables.

15. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money, relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$126,996 and \$109,078 at February 28, 2021 and February 29, 2020, respectively:

ASC Topic No. 825-10, Financial Instruments, 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, the Organization 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, FASB ASC 820 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 FASB ASC 820 are described as follows:

L'evel 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 February 28, 2021 and February 29, 2020, the Organization's investments were classified as Level 1 and were based on fair value.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Fair Value Measurements using Significant Observable Inputs (Level 1)

	2021		<u>2020</u>	
Beginning bålance – mutual funds Total gains – mutual funds	\$	109,078 17,918	\$	101,522 7,556
Ending balance - mutual funds	· <u>\$</u>	126,996	<u>\$</u> .	109,078

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2021 and February 29, 2020.

17. FISCAL AGENT.

Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

18. PÁYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP, is established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

If the Organization does not meet the loan criteria, the unforgiven portion of the PPPloan is payable over five years at an interest rate of 1%, with a deferral of payments forthe first ten months.

9. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization'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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

20. TRANSFER OF PARTNERSHIP INTEREST

During the year ended February 28, 2021, Community Action Program of Belknap-Merrimack Counties, Inc. acquired a partnership interest in a low-income housing limited partnership, Sandy Ledge.

The following is a summary of the assets and liabilities of the partnership at the date of acquisition.

Date of Transfer	03/01/2020
Cash Cash reserves Accounts receivable Prepaid expenses Property, net Other assets	\$ 3,793 58,239 2,496 10,827 980,089 8,132
Total assets	. <u>\$ 1.063,576</u>
Note payable Other liabilities	\$ 336,311 24,019
*Total liabilities	360,330
Partners' capital	703,246
Total liabilities and Partners' Capital consolidated	: <u>\$ 1.063.576</u>

21. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the consolidated statement of financial position date, but before the consolidated financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the consolidated statement of financial position date, including the estimates inherent in the process of preparing consolidated financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the consolidated statement of financial position date, but arose after that date. Management has evaluated subsequent events through February 14, 2022, the date the consolidated financial statements were available to be issued.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

On September 14, 2021, the Organization received partial forgiveness in the amount of \$\$1,615,427. The remaining \$312,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2021

FEDERAL GRANTOR	Assistance Listing			FEDERAL:	PASSED THROUGH
PROGRAM TITLE. US DEPARTMENT OF HEALTH AND HUMAN SERVICES	NUMBER	PASS THROUGH GRANTOR'S NAME	DENTIFYING NUMBER	EXPENDITURES.	TO SUB-RECIPIENTS
HEAD START CLUSTER	93,600				,
Head Start Head Start		"Personal bilance to a series	01CH2052-05-01 & 01CH011357	\$- 4,317,920 228,000	
. Родо зыя г	93.600	State of New Hampshire	NONE PROVIDED: TOTAL	4,545,920	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	01-02-02-0247010-77050000	3.767,213	
CV-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	01-02-02-0247010-77050000	62,699	
Low Income Home Energy, Assistance Program-WX,	93.568	State of New Hamoshire	01-02-02-0247010-77050000	182,700	
			TOTAL	4,012,612	
Community Services Block Grant	93.569	State of New Harposhire	05-095-045-450010-7148	474,958	
CV-Community Services Block Grant	93.569	State of New Hampshire	05-005-045-450010-7148	32,898	
		•	TOTAL	507,858	
Social Services Block Grant-Home Delivered & Congregate Meals	93,667	State of New Hampshire	05-95-48-481010-9255	261,929	
Social Services Block Grant-Service Link	93,667	State of New Hampshire	545-600387	8,963	
			TOTAL,	270,892	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hamoshire	05-85-45-450010-6146	1,048	
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-85-45-450010-61270000	148,712	
••-			. CLUSTER TOTAL	149,760	
ÂGING CLUSTER					
Title III, Part 8-Senior Transportation	93,044	State of New Hampshire	05-95-48-481010-7872	86,770	
Title III, Part C-Congregate Meals	93.045	State of New Hampshire-	05-95-48-481010-7872	82,887	
Title III, Part C-Home Delivered Meals NSIP	93,045 93,063	State of New Hampshire State of New Hampshire	05-95-48-481010-7872 -1056477	693,717 184,447	
71011	عمدو	State of How Partholing	CLUSTER TOTAL	1,047,821	
CHILD CARE AND DEVELOPMENT FUND CLUSTER			CEOSTER TOTAL	1,047,021	
Child Care & Development Block Grant	93.575	State of New Hamoshire	NONE PROVIDED	414,145	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	68,127	
1 2 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		,	CLUSTER TOTAL	482,272	
- MEDICAID CLUSTER	44				
Madical Assistance Program	93,778	State of New Hampshire	102-500731	82,099	
Medical Assistance Program - Veterans	93.778	Gateways Community Services	ä	52,977	
			CLUSTER TOTAL	135,076	
Family Planning - Services	93,217	State of New Hampshire	05-95-90-002010-5530	63,101	
Public Health Emergency Response:		•			
Cooperative Agreement for Emergency Response: Public Health	93.354	State of New Hampshire	, U62PS003655	2,481	
Malamal, Infant, & Early Childhood Home Visiting Program	93,870	State of New Hampshire .	05-05-042-421010-29580000	102,217	
National Family Caregiver Support, Titte III, Part E-Service Link	93.052	State of New Hampshire	102-500731	51,110	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	102-500731	13,705	
State Health Insurance Assistance Program Medicare Enrollment Assistance Program	93.324 93.071	State of New Hampshire	102-500731	14,788	
modela di Sioni di Rossidi da Program	93,071	State of New Hampshire	102-500731	5,367	
			HHS TOTAL	\$ 11,404,978	•
US DEPARTMENT OF AGRICULTURE			•		
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	184NH703W1003	\$ 641,527	
Senior Farmers Market	10.576	State of New Hampshire	05-95-90-902010-52600000	81,091	•
Child & Adult Cere Food Program	10.558	State of New Hampshire	NONE PROVIDED	96,798	
CHILD NUTRITION CLUSTER	•		•		
Summer Food Service Program For Children	.10.558	State of New Hamoshire	NONE PROVIDED	143.617	

. See Notes to Schedule of Expenditures of Federal Awards

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		,		,	
PROGRAM TITLE	. Assistance Listing "NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER .	FEDERAL EXPENDITURES	Continued: PASSED THROUGH TO SUB-RECIPIENTS.
FOOD DISTRIBUTION CLUSTER			, Marina International	-	
Commodity Supplemental Food Program	10.565	Maria de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de			
Emergioncy Food Assistance Program-Administration	10.568	State of New Hampshire State of New Hampshire	05-05-90-002010-52600000	1,112,711	\$ 893,224
*CV-Emergency Food Assistance Program-Administration	10.568		81750000	408,707	83,363
Emergency Food Assistance Program	10.569	State of New Hampshire State of New Hampshire	81750000 81750000	386,238 1,206,383	1,286,383
CV-Emergency Food Assistance Program	10,569	State of New Hampshire	81750000	1.090,215	1,090,215
· · · · · · · · · · · · · · · · · · ·		,	CLUSTER TOTAL	4,282,254	.,000,00
was shouldes		and the second second			
Trade Miligistion	10.178	State of New Hampshire	NONE PROVIDED	2.025,033	1,923,324
ORPORATION FOR NATIONAL'S COMMUNITY SERVICES			USDA TOTAL	\$ 7,270,320 ·	<u>\$ 5,276,509</u>
OSTER GRANDPARÊNTS/SENIOR COMPANION CLUSTER		•	,		
Senior Companion Program	94.016		16SCANHOO1	389,298	
			CNGS TOTAL	\$ 389,298	
S DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Aress-Concord Transit	20.509	State of New Hampshire-Department of Transportation	· NH-18-X046	\$- 689,104	
RANSIT SERVICES PROGRAMS CLUSTER				•	
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	16,189	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	Siste of New Hampshire-Department of Transportation	NH-18-X043°	57,501	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	Easter Seals	'IL-2019-27-00	9,661	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Ortvers	20.513	Merrimack County	NH-65-X001	119,587	
			CLUSTER TOTAL	192,928	
			OOT TÓTAL:	\$ 082,032	
S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		•	•		
Emergency Solutions Grant	14.231	State of New Hampshire	05-05-42-423010-7927	\$ 175,488	
CV-Emergency Solutions Grant	14,231	State of New Hampshire	05-95-42-423010-7927	23,075	
			TOTAL	198,563	
Continuum of Care Program	- 12.267	State of New Hamoshire	05-95-42-423010-7927-102-500731	197,935	
Continuum of Care Program	14,267	State of New Hampshire	05-95-42-423010-7927-102-500731	- 84,421	
	17.407	Casto or 11da (rai spains	TOTAL	282,356	
	,		HUD TOTAL	\$ 480,919	
B DEPARTMENT OF ENERGY	•				
Weatherization Assistance for Low Income Persons	81,042	State of New Hampshire	01-02-02-024010-77060000		
- Transfer add Laborated to Fore a course Caracita	01,042	Strate of Mean Listabeure	DOE TOTAL	\$ 219,818 \$ 219,918	
DEPARTMENT OF LABOR					
Senior Community Service Employment Program-	17.235	State of New Hampshire	03-22-22-330510-1453000	\$ 438,470	
IA/WIOA CLUSTER					
WIA/WIOA - Adult Program	17.258	Southern New Hampshire Services	0510-53360000-102-500731	55,817	
WIAWIOA - Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services	0510-53360000-102-500731	17,192	
			CLUSTER TOTAL	, 73,009	
		•	DOL TOTAL	\$. 511,479	
S. DEPARTMENT OF THE TREASURY					
Coronavisus Relief Fund	21,019	State of New Hompshire	SS-2021-BHS-03-HOUSI-02	\$ 2,212,383	
Coronavirus Rollef Fund	21.019	State of New Hampshire	· Vetorans ·	18,006	
• .		٠.	US TREASURY TOTAL	£ 220,200	
•			OS TREASURY TOTAL	<u>\$ 2,230,389</u>	-
·			TOTAL	\$ 23,389,233	\$ 5,276,509
See Notes to the Schedule of Evpenditures	of Earlard Awards				

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SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.



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
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, 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 Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 14, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that, might be material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Purpose of this Report

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

Leone Missonull & Roberts Probessional association

Concord, New Hampshire February 14, 2022



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

To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack. Counties, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties; Inc.'s major federal programs for the year ended February 28, 2021. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and 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 Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2021.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

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

From McDonnell & Roberts Professiona i association

Concord, New Hampshire

February 14: 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED FEBRUARY 28, 2021

SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
- 2. One material weakness relating to the audit of the financial statements is reported in the Independent. Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
- 6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a):
- 7. The programs tested as major programs include:
 U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Medical Assistance Program 93.778, National Family Caregiver Support, Title III, Part E 93.052, U.S. Department of Agriculture, Food Distribution Cluster, 10.565, 10.568, 10.569, U.S. Department of the Treasury, Coronavirus Relief Fund, 21.019.
- 8. The threshold for distinguishing Type A and B programs was \$750,000.
- 9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk-auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2021-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork included accounts that had not been reconciled accurately or in a timely manner.

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis.

Cause: Significant turnover in the fiscal department of the organization.

Effect: Significant audit and late client entries were recorded to ensure accurate account balances.

Recommendation: The auditors recommend that the financial close process includes arreview and reconciliation of all significant accounts.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None:

Phone (603) 225-3295 (800) 856-5525 Fax (603) 228-1898 Web www.bm-cap.org



2 Industrial Park Drive P.O. Box 1016 Concord, NH 03302-1016

February 14, 2022.

Finding 2021-001:

<u>Plan</u>: Going forward all reconciliations will be completed in a timely manner. This will ensure any errors and omissions will be caught and corrected timely. All accounts will be reviewed and reconciled before fieldwork begins. This will eliminate the need for significant audit and late client entries.

Anticipated Completion Date: 2/14/2022

Contact: Jill Lesmerises, CFO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED FEBRUARY 28, 2021

MATERIAL WEAKNESS

2020-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated revenue and expenses by a material amount. This was primarily the result of improper cut off due to revenue and expenses related to the fiscal year under audit being recorded to the subsequent period.

Recommendations: The auditors recommend that the Organization implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. Further, the auditors recommend that the financial closing process be simplified and include a review of all significant balance sheet and profit and loss accounts.

Current Status: Open - See 2021-001...



BOARD OF DIRECTORS

Dennis Martino, <i>President</i>	Theresa M. Cromwell
Chris Pyles, Vice President	Kathy Goode
Safiya Wazir, <i>Treasurer</i>	Sara A. Lewko
A. Bruce Carri, Secretary/Clerk	David Siff, Esq.
Heather Brown	David Croft, Sheriff
Aşhley Reed	

Current fiscal year (3/1/22 - 2/28/23) board meetings - 3/10/22, 5/12/22, 9/8/22, 11/10/22, 1/12/23

SUSANNA ALLEN

SKILLS & ABILITIES |

I am knowledgeable with various computer programs, including Microsoft Office, HMIS and ART, Advanced Reporting Tool. I maintain a strong attention to detail, which includes organizing case management and running the reports for the Belknap-Merrimack branch.

EXPERIENCE | HOUSING STABILIZATION COORDINATOR – COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC. 10/2020 - Present

> Organize and manage meetings with clients enrolled in the Rapid Rehousing Project, Manage HMIS, run quarterly and yearly reports for the branch, communicate with Fiscal regarding any changes to payments, process and approve applications to specific programs or grants and communicate with ICA, Institute for Community Alliances, about reporting deadlines and procedures.

CREDIT & PAYMENT PROCESSING SPECIALIST- | | | | L | GROUP 6/2006 - 10/2020

Communicate with our warehouse to resolve any shipping or packing errors, operate a POS system daily, train associates on standard refunding procedures, maintain the Suspended Order Report, and process refunds and exchanges in our catalog system.

SALES ASSOCIATE - VICTORIA'S SECRET

7/2002 - 10/2011

Sold specific Launch items and credit cards, demonstrated proficiency using the POS system. assisted management with handling money, organized the store in an appealing manner and assisted customers.

EDUCATION BUNAC WORK ABROAD - 2005

Pursued a work program to Edinburgh, Scotland

YORK ST JOHN COLLEGE - Spring 2004

Studied British Literature and Writing in York, England

KEENE STATE COLLEGE - 2001-2005

Obtained a B.A. in English Literature with a minor in Writing

CERTIFICATES [Certified in the use of HMIS. Homeless Maintenance and Information System and ART, Advanced Reporting Tool.

Elizabeth Heyward

Highlights

- · Fundraising and event planning
- Relationship building expert
- Deadline-driven
- Donor database management
- Exceptional multi-tasker
- · Decisive problem solver
- Organized and efficient
- Motivated team player
- · Cross-functional team management

Experience

Community Services Director- August 2017-Present

- Responsible for the planning, scheduling, implementation and monitoring of the Fuel and Electric Assistance Programs.
- Responsible for the development of internal operating procedures for the Fuel and Electric Assistance Programs compliance with agency and funding requirements
- Responsible for the development of the operating budget for Fuel and Electric
 Assistance Programs and area center structure with compliance with agency and
 funding source requirements.
- Responsible for the management, training, supervision and evaluation of Fuel and Electric Assistance and area center staff.
- Responsible for compiling and maintaining accurate records of programs statistics, financial reports, reimbursement requests for agency and various funding sources.
- Responsible for developing and implementing outreach plans and centralize client intake for Fuel and Electric Assistance Programs and other agencies services provided through the area center structure. This will be done in conjunction with agency program and area center directors.
- Responsible for securing adequate funding for Fuel and Electric Assistance Programs and local funding of area center system by local cities and towns.
- Responsible for providing public relations and information related to Fuel and

- Electric Assistance Programs and area center services.
- Responsble for coordinating with other program and area center directors on grant development by other agency programs and services to meet local community needs.
- Responsible for preparing, writing, and organizing proposals and applications for Fuel and Electric Assistance Programs and area center programs.
- Responsible for the development and implementation of the information and referral system used by the area center staff:
- Responsible for the development and implementation of a community needs assessment for the Agency and communities served.
- Assist in planning, development and implementation of a data collections software package with the state and other local CAP agencies.

Director of Mission Advancement- June 2016- July 2017

- Work with the Executive Director and other members of senior leadership to develop the annual operating budget and identify the financial needs of the organization that must be met by fundraising;
- Create and manage the annual development plan that encompasses individual and institutional giving (foundations, corporation and partners);
- Track key metrics, where success is measured by growth in contributor numbers, donor retention and dollars raised;
- Manage the development budget and assist the Executive Director in developing individual Board member fundraising plans;
- Manage the portfolio of donor prospects, including identifying, researching, qualifying, cultivating and soliciting gifts from individuals, corporations, and foundations.
- Support the Executive Director in major gift cultivation and solicitation efforts through research, planning, strategy, moves management process.
- Collaborate with the Executive Director to create individualized stewardship plans for top contributors, including customized donor reports and donor recognition.
- Manage the annual giving program, including communications, appeals, and stewardship.
- Personally acknowledge contributors and the impact of their gifts.
- Manage budget [expenses and revenues] and staff on charitable gaming activities and placement and sales of vending machines.
- Effectively position/prepare the Executive Director and Board members for interactions with major contributors and prospects.

- Provide ongoing inspiration, support, resources and training in fundraising to the Board and staff.
- Manage the Development and Communications staff for message management and effective use of the contributor database, moves management and other tools, including cause-related marketing, cultivation events, etc.
- Collaborate with other GBS staff in the timely development of written communications such as annual appeals, direct mail and advertising.
- Travel to meet with top contributors in addition to fundraising events and board meetings.

Director of Community Relations-March 2015-June 2016

- Treasure of the Private Provider Network in Concord NH.
- Assist in all fundraising events for Great Bay. Including plan, and execution.
- Provide active representation at local and state level events and meetings.
- Stay current and report back on recent state and federal disability news.
- Increase community awareness of the organization, client services, and business opportunities,
- Assist with the newsletter, media presentations, marketing materials, and fundraising events.
- Make presentations at High Schools PTA's, and parent groups.
- Seek out other venues where groups of parents attend meetings.
- Meet with area Special Education Directors,
- Develop an active Business Advisory Council.

Associate Director of Programs and Services September 2013- March 2015-Great Bay Services

 Oversees Clinical Services. Supervises Case Managers and Nurses. Oversees Individual

Service Plans, progress notes and other program documentation. Assures coordination

between case managers and appropriate program staff.

Conducts interdisciplinary staff meetings with case managers, nurses, residential
managers and community center staff to assure coordination of services, client
concerns,

incidents and trends. Facilitates problem solving and is solution focused.

• Oversees Employment, Day and Residential Services. Reviews consumer progress.

written reports and assures coordination between all assigned managers. Supervises all

direct care program managers.

Is responsible for the hiring and dismissal of all direct care staff.

- Responsible for orientation and training of program staff.
- Oversees Residential Managers
- Acts as liaison with funding and regulatory agencies including Developmental Disabilities of Maine and New Hampshire.
- Assists in preparation of annual budget for services Responsible for contract management

and compliance for all services reporting to the position.

• Oversees consumer admission, intake, program management, transfer and discharge

decisions and procedures.

 Works in collaboration with and supports the Executive Director on various projects and

initiatives.

Assists the Executive Director in matters relating to organizational operations.
 Acts as

back up for the Executive Director in his/her absence.

Coordinates orients and oversees placements of volunteers and interns.

Program Manager for Employment Services October 2011- August 2013-Great Bay Services

Community Employment Coordinator: Great Bay Services, November 2008- October 2011

Secretary: Leddy Center for the Performing Arts, July 2008- March 2009

Marketing and Communications Intern: Amphenol TCS, October 2007- August 2008

Education

- MBA in Leadership: SNHU, Manchester NH
- Graduate Certificate in Leadership in a Not for Profit: SNHU, Manchester, NH
- Bachelor of Science in Business Administration, Hesser College, Manchester, NH
- Associates Degree in Public Relations, Hesser College, Manchester, NH

Skills and Training

- Constant Contact- Monthly newsletter
- Donor Perfect- Use this for our donor database.
- Attended the CASE Summer Institute in Educational Fundraising
- · Microsoft Office- Word, Excel, Publisher, and PowerPoint
- Board of Directors for Epping Community Church

FREEMAN TOTH

Results-oriented leader with strong background in hiring, training, management and employee development. Exceptional communication and coaching skills. Effectively motivates employees through consistent feedback, positive reinforcement and leading by example.

HIGHLIGHTS

- Employee onboarding, development and retention - New product launches and trainings - Team building - Multimedia training program development - Fluent in "Earn the Right Sales" process -

ACCOMPLISHMENTS

- Successfully managed all functions related to daily operations of a retail organization. Duties include recruiting, interviewing, hiring and onboarding, the development and implementation of training programs and performance management plans that consistently yield positive results.
- Served in multiple leadership roles, working closely with the executive team to establish organizational goals and maintain forward momentum for the company.
- Workforce management and scheduling oversight for multiple locations including over 50 associates and managers.
- Orchestrated regular meetings and trainings focused on sales best practices and exceeding company and individual goals

PROFESSIONAL EXPERIENCE

Community Action Program of Belknap/Merrimack Counties, Inc.

Concord, NH Homeless Outreach Worker 2/2019 to Current

As a Homeless Outreach Worker my responsibilities include responding to referrals from NH 2-1-1 Services with the goal of providing advice, services and assistance to people experiencing Homelessness or to those whom are at risk of becoming homeless. A typical day may include Visiting with local shelters, welfare officers, food pantries and homeless resource centers and homeless people in an effort to Ingratiate myself while building rapport and trust with the local homeless population.

Waltham Traders/IM Wireless

Salem, NH District Manager/Trainer 2/2017 to 10/2018

Hire, onboard and manage multiple associates and managers for multiple high-volume locations throughout New England. Developed and implemented company training programs and assisted with the opening of multiple high-profile locations.

GoWireless LLC/INC.

Derry, NH Manager 3/2015 to 1/2017

Directly developed and managed a large team of sales professionals while overseeing daily operations of the location. Served in a critical role during a company acquisition, contributing to a successful transition with minimal operational disruption.

Bedford, NH Sales Manager/Area Manager 02/2002 to 3/2015

Responsibilities included working in conjunction with the executive team to recruit, interview and hire new consultants and managers while successfully managing multiple high-volume locations. Specialized in building rapport with customers; earning their trust and creating lifelong customers.

EDUCATION - Keene State College, Keene, NH

Owen Westover

Skills

At Home Work Presentation - Building Rapport - Communication - Customer De-escalation - Customer Engagement - Data Privacy - Expectation Setting - Multi-Tasking - Peer Mentoring - Problem Solving - Product Presentation - Public Speaking - Sales - Strategizing - Teamwork - Time Management

Experience

Apple / Operations Specialist

Manchester, New Hampshire

- Learned how to work with digital inventorying systems
- Actively learned how to effectively communicate under pressure
- Accomplished taking partnership in ambiguous situations.
- Flexed knowledge from peer feedback
- Trained to quickly and efficiently sift through large amounts of information and items to locate necessary resources

Product Specialist

- Provided a secure environment for customers information
- Customer de-escalation during heightened interactions
- Managed procedural ambiguity calmly and efficiently
- Actively learned from peer and customer feedback
- Flexed both knowledge and positioning skills effectively

AHA Advisor

- Diverse problem solving in an online environment
- Picked up new systems quickly
- Exhibited flexibility in the face of adversity
- Patience navigating customers through an Apple journey that they are not familiar with
- Collaborated with peers in the role to overcome and manage complexities

Education

Celebration High School / Diploma

Celebration, Florida

- Member of the Gay-Straight Alliance
- National Honors Society
- Debate Team

Mascenic Regional High School

New Ipswich, New Hampshire

- Chief Editor of School Newspaper
- Treasurer of the Gay-Straight Alliance
- Chorus and Theater Member
- National Honors Society
- Blood Drive Organizer

THOMAS RYAN

I work with people with addiction and mental illnesses and find it valuable to pass along my self-experience with hope for a better future.

EXPERIENCE

9/1/2021-PRESENT

HOUSING NAVIGATOR, COMMUNITY ACTION PROGRAM

Help the Homeless find housing through a number of various programs. Outreach clients and help them find sources to better themselves.

6/14/21 - 8/20/21

PEER SUPPORT SPECIALIST, MANCHESTER MENTAL HEALTH

Help clients with mental and addiction problems cope with everyday activities, such as attending AA meetings, doctors' appointments, banking, walks.

2015-6/14/21

CASE MANAGER, MCKENNA HOUSE/SALVATION ARMY

Client Assessments, work with HMIS, Work with clients to structure goals to obtain housing, off community resources to help with transition. Administered medications, drug testing. Most importantly keep the house safe.

EDUCATION

2017-2018

HUMAN SERVICES, NHTI

Took courses to better myself

2016-2018

CRSW,

Took multiple courses throughout the years to obtain my certificate.

SKILLS

- Creativity
- Leadership

- Organization
- Problem Solving
- Lived Experience



Community Action Program Belknap-Merrimack Counties, Inc.

Department of Health and Human Services Division of Economic and Housing Stability

Emergency Solutions Grant RFA-2022-DEHS-01-EMERG-01

KEY PERSONNEL

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Beth Heyward	Director of Strategy and Planning	\$79,501.50	10%	\$7,950.15
Freeman Toth	Housing Stabilization and Homeless Outreach Manager	\$49,588.50	10%	\$4,958.85
Susanna Allen	Housing Stabilization Coordinator	\$33,150.00	100%	\$33,150.00
Owen Westover	Housing Stabilization Homeless Outreach	\$35,100.00	50%	\$17,550.00
Thomas Ryan	Housing Navigator	\$33,150.00	100%	\$33,150.00

Subject:_Emegency Solutions Grant (RFA-2022-DEHS-01-EMERG-02)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1. IDENTIFICATION. 1.1 State Agency Name 1.2 State Agency Address				
New Hampshire Department of Health and Human Services		129 Pleasant Street Concord, NH 03301-3857		
1.3 Contractor Name		1.4 Contractor Address		
COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY		577 Central Ave Ste 10 Dover, NH, 03820, USA		
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation	
(603) 435-2500	05-95-42-423010- 79270000	January 1, 2026	\$1,506,289	
1.9 Contracting Officer for Sta	te Agency	1.10 State Agency Telephone N	umber	
Nathan D. White, Director	•	(603) 271-9631		
1.11 Contractor Signature DocuSigned by:		1.12 Name and Title of Contract Betsey Andrews Parker	ctor Signatory	
Betsey andrews	Parker Date: 6/7/2022	CEO		
1.13 State Agency Signature DocuSigned by:		1.14 Name and Title of State A Karen Hebert	gency Signatory	
Karen Hebert	Date: 6/7/2022	Division Director		
1.15 Approval by the N.H. Dep	partment of Administration, Divisi	on of Personnel (if applicable)		
Ву:		Director, On:		
	General (Form, Substance and Ex	ecution) (if applicable)		
By: Policyn Quint	ino	On: 6/8/2022		
1.17 Approval by the Governo	r and Executive Council (if applie	able)		
G&C Item number:		G&C Meeting Date:		

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

- 3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
- 3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

- 5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
- 5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

- compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
- 5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
- 5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

- 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
- 6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
- 6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

- 7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
- 7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
- 7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

- 8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.
- 8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
- 8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

- 9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

- 10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
- 10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
- 10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.
- 11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

- 12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
- 12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.
- 13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.



EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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.

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- 1.2. The Contractor shall ensure services are available in Strafford County.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. HUD Definition of Literally Homeless:
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.6. Scope of Services Applicable to All Services

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:
 - 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.

1.6.1.1.2. At risk or imminent risk of homelessness.

- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited, to,

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family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless, Definition, Recordkeeping Requirements and Criteria.

- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).

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- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - 1.6.9.2. Determining and prioritizing provision of assistance;
 - 1.6.9.3. Determining the amount of on –going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
 - 1.6.9.5. Conducting habitability or housing quality standards inspections;
 - 1.6.9.6. Terminating program assistance; and
 - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9.8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
 - 1.6.14. Street Outreach Program
 - 1.6.14.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.

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- 1.6.14.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
 - 1.6.14.2.1. Client engagement.
 - 1.6.14.2.2. Providing funding to support costs of activities to locate, identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to programs targeted to people experiencing homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.
- 1.6.14.3. <u>Case Management:</u> The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.
 - 1.6.14.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.
- 1.6.14.4. <u>Emergency Health Services:</u> The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical

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professionals operating in community- based settings, including but not limited to:

- 1.6.14.4.1. Streets.
- 1.6.14.4.2. Parks.
- 1.6.14.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.14.5. The Contractor shall provide or refer for treatment including but not limited to:
 - 1.6.14.5.1. Assessing a program participant's health problems and developing a treatment plan.
 - 1.6.14.5.2. Assisting program participants to understand their health needs.
 - 1.6.14.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
 - 1.6.14.5.4. Providing medication and follow- up services.
- 1.6.14.6. The Contractor shall ensure funding is used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area.
- 1.6.14.7. Emergency Mental Health Services: The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.14.8. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.14.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.14.10. <u>Transportation</u>: The Contractor shall provide transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered people

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to emergency shelters or other service facilities are also eligible. These costs include the following:

- 1.6.14.10.1. The cost of a program participant's travel on public transportation;
- 1.6.14.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
- 1.6.14.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.14.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.14.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
 - 1.6.14.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.14.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
 - 1.6.14.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
 - 1.6.14.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

1.6.15. Rapid Re-Housing Program

1.6.15.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time- limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104 in order to

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move	individuals	experiencing	homelessness	to	permanent
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- 1.6.15.2. <u>Eligibility:</u> The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.
- 1.6.15.3. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.15.3.1. Short-term rental assistance.
 - 1.6.15.3.2. Medium-term rental assistance.
 - 1.6.15.3.3. Assistance with rental arrearages.
- 1.6.15.4. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.15.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:
 - 1.6.15.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor shall receive a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
 - 1.6.15.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
 - 1.6.15.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
 - 1.6.15.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
 - 1.6.15.4.1.5. Ensure that rental assistance does not exceed the Fair Market Rent

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- 1.6.15.4.1.6. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.15.5. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:
 - 1.6.15.5.1. Provide financial assistance that may include, but is not limited to:
 - 1.6.15.5.1.1. Rental application fees. Security deposits.
 - 1.6.15.5.1.2. Last month's rent.
 - 1.6.15.5.1.3. Utility deposits.
 - 1.6.15.5.1.4. Utility payments.
 - 1.6.15.5.1.5. Moving costs.
 - 1.6.15.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:
 - 1.6.15.5.2.1. Housing search and placement services.
 - 1.6.15.5.2.2. Housing stability case management.
 - 1.6.15.5.2.3. Mediation services.
 - 1.6.15.5.2.4. Legal services.
 - 1.6.15.5.2.5. Credit repair services.
- 1.6.15.6. The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.15.7. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends,

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including but not limited to budgeting education; job search and interview skills training; and resume writing training.

- 1.6.15.8. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.15.9. The Contractor shall develop and submit an action plan to the Department for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.15.10. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.
- 1.6.15.11. The Contractor shall ensure:
 - 1.6.15.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:
 - 1.6.15.11.2. All applicable state and local housing codes.
 Licensing requirements.
 - 1.6.15.11.3. All requirements regarding the condition of the structure.
 - 1.6.15.11.4. All requirements regarding the operation of housing or services.
- 1.6.15.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.16. Homelessness Prevention Program

1.6.16.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans.

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1.6.16.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104.

1.6.16.3. Eligibility

- 1.6.16.3.1. Screening and Targeting Tool: The Contractor shall document eligibility using a standardized homelessness prevention screening provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.
- 1.6.16.3.2. During intake, the Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.
- 1.6.16.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.

1.6.16.4. Eligible Activities

- 1.6.16.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.16.4.1.1. Short-term rental assistance.
 - 1.6.16.4.1.2. Medium-term rental assistance.
 - 1.6.16.4.1.3. Assistance with rental arrearages.
- 1.6.16.5. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:

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1.6.16.5.1.	Rental assistance for no more than twenty-four
	(24) months over a thirty-six (36) month period.
	The Contractor shall:

- 1.6.16.5.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
- 1.6.16.5.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
- 1.6.16.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
- 1.6.16.5.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.16.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.
- 1.6.16.6. <u>Housing Relocation and Stabilization Services:</u> The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.103. The Contractor shall:
 - 1.6.16.6.1. Provide financial assistance that may include, but are not limited to:
 - 1.6.16.6.1.1. Rental application fees.
 - 1.6.16.6.1.2. Security deposits.
 - 1.6.16.6.1.3. Last month's rent.
 - 1.6.16.6.1.4. Utility deposits.

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) 		1.6.16.6.1.5.	Utility payments.
ı		1.6.16.6.1.6.	Moving costs.
\ •	1.6.16.6.2.		ces, or pay for costs for services may include, but are not limited to:
<u> </u>		1.6.16.6.2.1.	Housing search and placement services.
l		1.6.16.6.2.2.	Housing stability case management.
		1.6.16.6.2.3.	Mediation services.
1		1.6.16.6.2.4.	Legal services.
['		1.6.16.6.2.5.	Credit repair services.
1.6.16.7.			available on-going housing stability months after rental assistance has

- case management for six (6) months after rental assistance has ended.
- 1.6.16.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.16.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.16.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.16.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
 - 1.6.16.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
 - 1.6.16.11.2. All applicable state and local housing codes. Licensing requirements.

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- 1.6.16.11.3. All requirements regarding the condition of the structure.
- 1.6.16.11.4. All requirements regarding the operation of housing or services.
- 1.6.16.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851-4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.17. Housing Stabilization

- 1.6.17.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.17.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.1 7.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.17.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.17.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
 - 1.6.17.5.1. Provide funding for first month's rent and/or security deposit as needed;
 - 1.6.17.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
 - 1.6.17.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
 - 1.6.17.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviçtioff,;

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1.6.17.5.5.	Facilitate landlord mediation and negotiation;
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- 1.6.17.5.6. Assist individuals and families with connecting with legal services related to eviction proceedings;
- 1.6.17.5.7. Assist individuals and families with understanding leases;
- 1.6.17.5.8. Assist individuals and families with obtaining utility services;
- 1.6.17.5.9. Provide tenant counseling;
- 1.6.17.5.10. Provide information about and referrals to other providers;
- 1.6.17.5.11. Develop individualized housing and service plans that include planning a path to permanent housing stability;
- 1.6.17.5.12. Use the centralized or coordinated assessment system for housing prioritization;
- 1.6.17.5.13. Provide support through case management of those served once housed for continued success;
- 1.6.17.5.14. Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
- 1.6.17.5.15. Assist individuals and families with obtaining federal, state, and local benefits to obtain and maintain housing, which may include but is not limited to:
 - 1.6.17.5.15.1. Childcare services.
 - 1.6.17.5.15.2. Employmentand education resources.
 - 1.6.17.5.15.3. Healthcare and mental health services.
 - 1.6.17.5.15.4. Services for substance use disorder (SUD).
 - 1.6.17.5.15.5. Life skills training.
 - 1.6.17.5.15.6. Veteran services.

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- 1.6.17.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.
- 1.6.18. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.18.1. Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
 - 1.6.18.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.18.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
 - 1.6.18.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:

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- ESG CAPER: Consolidated Annual Performance and Evaluation 3.1.1. Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
- Housing Inventory Count (HIC): The Housing Inventory Count 3.1.2. collects information about all of the beds and units in each Continuum of Care homeless system.
- Point-In-Time (PIT) Count: The Point-in-Time Count provides a 3.1.3. count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

- 4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:
 - 4.1.1. Street Outreach:
 - Ninety-five percent (95%) of unsheltered persons enrolled 4.1.1.1. into the Street Outreach project will be provided permanent housing referrals.
 - 4.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
 - 4.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.
 - Rapid Rehousing 4.1.2. I
 - 4.1.2.1. At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.

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- 4.1.2.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- 4.1.2.3. At least eighty percent (80%) percent of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.
- 4.1.3. Homelessness Prevention and Housing Stabilization
 - 4.1.3.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
 - 4.1.3.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
 - 4.1.3.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

5. Additional Terms

- 5.1. Impacts Resulting from Court Orders or Legislative Changes
 - 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 5.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services
 - 5.2.1. The Contractor shall submit, within ten (10) days of the Agreement 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.
- 5.3. Credits and Copyright Ownership
 - 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health? and

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Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

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

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

5.5. Eligibility Determinations

5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

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- 5.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 5.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

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

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any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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

- This Agreement is funded by:
 - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- Payment |shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget:
- 4. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
- 7. The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

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- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov
 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

RFA-2022-DEHS-01-EMERG-02

Community Action Partnership of Strafford County Contractor Initials

6/2/2022

New Hampshire Department of Health and Human Services Emergency Solutions Grant

EXHIBIT C

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.

6/2/2022

Exhibit C-1, SFY 2022 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Partnership of Strafford County

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2021 - June 30, 2022

·			Total Program Cost			Contractor Share	/ Match		Funded by DHHS contract share			
ine Item		Direct	Indirect	Total	Direct	Indirect		Total	Direct	Indirect	Total	
, Total Salary/Wages	\$	24,188.70	\$ 3,848.00	\$ 28,034.70	\$.	\$	- 1		\$ 24,188,70	\$ 3,848.00 \$	28,034.70	
. Employee Benefits	3	4,837.74	\$ 769.20	\$ 5,606.94	3	\$	- 3	- 1	\$ 4,837.74	\$ 769.20 \$	5,606.94	
. Consultants	\$		S -	\$ -	-	\$	- 3		\$ ·	5 . 5	-	
. Equipment:	s	·	\$	\$	S	\$ ·			\$	SSS_	-	
Rental	\$	•	\$ -	\$.	\$	\$	· \$	• 1	<u> </u>	5		
Repair and Maintenance	\$		\$	\$	3	\$	- \$		\$	\$ 5		
Purchase/Depreciation	\$		\$.	\$ -	3 -	\$	- \$.]	\$ -	5 - 5		
. Supplies:	\$		\$.	\$.	\$.	\$	· 5	•	\$ ·	5 . 5		
Educational	- 1.8		\$	\$	3	\$. \$		5	\$ \$		
Lab	S		\$ -	\$ -	\$.	S	- 8		.	3 - 3		
Pharmacy	\$		\$ -	\$.	\$ ·	\$	· \$		\$ ·	3		
Medical	\$		\$	\$	\$	\$	- \$		\$ -	3	-	
Office	\$		\$	\$ -		\$	- \$		\$ -	S · S	•	
. Travel	\$	832.00	\$ 132.29	\$ 964.29	 5 •	\$	- 5		\$ 832.00	\$ 132.29 \$	984.29	
. Occupancy	\$	2,000.00	\$ 318.00	\$ 2,318.00	5	\$. \$		\$ 2,000.00	\$ 318.00 \$	2,318.00	
. Current Expenses	5		3 -	\$ -	\$.	S	- 18	-	\$ ·	3 3		
Telephone	\$	980.00	\$152.64	\$1,112.64	\$	\$	[\$		\$ 960.00	\$ 152.64 \$	1,112,64	
Postage	\$		\$ -	\$ -		\$	- \$		\$.	S - [S		
Subscriptions	\$	•	\$	\$.	3	5	. \$		\$ ·	5 3	•	
Audit and Legal	5		s -	\$ -	-	\$	- \$		\$.	5 - 5		
Insurance	\$		-	\$ -) S	5	- 5		\$ -	5 - 5		
Board Expenses		-	5 -	S -	-	\$	- \$		\$.	\$ - \$		
). Software	5	,		\$.		\$	· \$	•	\$ ·	5 5		
Marketing/Communications	3	•	\$	\$.	1 \$	\$	- 5	-]	\$.	5 5		
Staff Education and Training	\$	2,666.67	\$ 424.00	\$ 3,090.67	-	\$	- \$		\$ 2,666.67	\$ 424.00 \$	3,090.67	
2. Subcontracts/Agreements	\$		\$ -	\$	-	3	- 5		s -	5 - 5		
Other (specific details mandatory):	\$	•	5 .	\$.		\$	· [\$		\$.	\$. \$		
Street Outreach	\$	21,311.00	\$	\$ 21,311.00		\$	- 3	20,311.00	\$ 1,000.00	\$ \$	1,000.0	
Rapid Re-Housing	\$	15,350.00	\$ -	\$ 15,350.00		S	- \$	7,800.00			7,550.0	
Homeless Prevention	\$	11,575.00		\$. 11,575.00			· \$	7,800.00	\$ 3,775.00		3,775.0	
Housing Stabilization	\$	340,191.77	\$ -	\$ 340,191.77	\$ 50,000.00	\$	- 3	50,000.00	\$ 290,191.77	5 - 5	290,191.7	
TOTAL	\$	423,912,87	\$ 5,642,13	\$ 429,555,00	\$ 85,911,00	5	- \$	85,911.00	\$ 338,001.87	5 5,642,13 \$	343,644.00	

•

Contractor initials 6/2/2022

Community Action Partnership of Stratford County RFA-2022-DEMS-01-EMERG-02 Exhibit C-1, SFY 2022 Budget Page 1 of 1

Exhibit C-2, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Partnership of Strafford County

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

			Total Program Cost				Cont	tractor Share / Matcl	h	Funded by DHHS contract share			
Line Item		Direct	Indirect	Total		Direct		Indirect	Total	Direct	Indirect	Total -	
1. Total Salary/Wages	\$	72,566.92	5 11,538.14	\$ 84,105	06 S		S		<u>.</u>	\$ 72,566,92			
Employee Benefits	1\$	14,513.38	\$ 2,307.63	\$ 16,821	01 \$	-	3		5	\$ 14,513,38			
3, Consultants	\$		-	\$	- 15	· ·	1		\$ -	3	13	\$ 10,021.01	
4. Equipment:			S	S	- 3-		5-		\$			\$	
Rental	- 1		\$.	\$	- 3		3		š ·	\$.	 • 	•	
Repair and Maintenance	3		\$ -	5	S		Ś		· · · · · ·	<u> </u>	1	•	
Purchase/Depreciation	5		\$	\$	Š		Š		<u> </u>		1	:	
5, Supplies:	3	-	š ·	\$	S		Š		3		1 .	. -	
Educational	15	•	\$.	\$	- 15		š		<u> </u>	•	3 .	: 	
Lab	15	-	\$	\$	- 15		3		1	 	15	:	
Pharmacy	\$		s .	\$	5		3		š ———		 	:	
Medical	S	•	5	\$	5		Š		š - ·	3 .	 { 	. 	
Office	15	1,500.00	\$ 238,50	\$ 1,738	50 \$		1		1	\$ 1,500.00	\$ 238.50	\$ 1,738.50	
5. Travel	1 \$	2,498.00	\$ 396,86	\$ 2,892			3		š -	\$ 2,496.00			
7. Occupancy	1 5	5,000.00	\$ 954.00	\$ 6,954	00 S		Š	· · · · ·	š :	\$ 6,000.00			
8. Current Expenses	15	-	s ·	\$	3	· · · · · ·	3		š .	\$	3 .	\$ 0,000.00	
Telephone	3	2,880,00	\$ 457.92	\$ 3,337	92 \$		3		Š	\$ 2,880,00		\$ 3,337,92	
Postage	\$		s ·	\$	5		3		\$.	\$	3	3,337.92	
Subscriptions	\$_	•	\$ -	\$	\$		š		š ,	<u>.</u>	 • - 	<u> </u>	
Audit and Legal	3	-	\$	3	5		s		Š	\$	15	• • • • • • • • • • • • • • • • • • • 	
Insurance	\$		\$	\$	- 5		3		<u> </u>	3	13	•	
Board Expenses	3	•	5	s .	<u> </u>		3			•	13 -	:	
9. Software	75		\$	Š .	S		Š		\$		1:	•	
10. Marketing/Communications	15		\$.	s .	Š		Š		*	3	 	: 	
11. Staff Education and Training	1 5	8,000.00	\$ 1,272.00	\$ 9,272	00 S		Š	-	-	\$ 8,000,00		\$ 9,272.00	
12. Subcontracts/Agreements	3	•	\$	S			Š		3	\$ 0,000.00	3 1,272.00	9,212.00	
13. Other (specific details mandatory):	15		\$.	Îs .	13		5				 	: -	
Street Outreach	5	20,311,00	s -	\$ 20,311.	00 S	20,311,00	Š		\$ 20.311.00	•	13	•	
Rapid Re-Housing	S	7,800.00	5 -	\$ 7,800		7,800,00	Š		\$ 7,800,00	\$:	
Homeless Prevention	5	7,800.00	\$	\$ 7,800		7,800.00			\$ 7,800,00	\$: :	
Housing Stabilization	- \$	215,932.65	\$:	\$ 215,932		39,482.00			\$ 39,482.00			\$ 176,450,65	
TOTAL	\$	359,799.95	\$ 17,165.05			75,393.00			5 75.393.00				
Indirect As A Percent of Direct	-		4.8%		, •	. 0,000.00	-		73,333.00	7 204,400.33	17,163.03	301,572.00	

Contractor Initials

Date 6/2/2022

Community Action Partnership of Strafford County RFA-2022-DEMS-01-EMERG-02 Exhibit C-2, SFY 2023 Budget Page 1 of 1

Exhibit C-3, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Partnership of Strafford County

Project Title: Emergency Solutions Grant-

Budget Period: July 1, 2023 - June 30, 2024

			Total Program Cost			Contractor Share / Match					Funded by DHHS contract share			
Line Item		Direct :	Indirect		Total	Direct		Indirect	Total		Direct	Indirect 4	Total	
. Total Salary/Wages	5	74,744.48	\$ 11,884.37	\$	86,628,83	· ·	\$.]	\$ ·	s	74,744.46 \$	11,884,37 1	86,828.8	
. Employee Benefits	S	14,948,89	\$ 2,376.87	\$	17,325.76	<u> </u>	\$	•	s .	\$	14,948.89 \$	2,376.87	17,325.7	
. Consultants	1 5		\$	\$.	\$		\$ -	\$	- \$. 1		
l:-Equipment:	·· - \$-		\$	\$		S	\$		\$·	\$	· \$	1		
Rental	\$		5	\$	[\$	\$	•	\$ -	\$	- 5	. 5		
Repair and Maintenance	S	-	\$	\$		\$	\$		s .	\$	- \$	- 1		
Purchase/Depreciation	\$		\$	\$	-	<u>.</u>	\$		\$.	\$	· · s	- İs		
. Supplies:	\$		\$	\$		ş .	\$	-	S -	\$	· 5	· \$		
Educational	\$	-	\$	\$		ş .	\$		S -	\$	- 15			
_tab	\$	-	\$	\$	- :	\$ ·	\$		5	\$	- \$. 3		
Pharmacy	\$		\$	\$	• 1	ş .	\$	-	\$ -	\$	· \$. 1		
Medical	3	-	\$	\$		\$.	\$		\$ -	\$	- \$	- 3		
Office	\$	1,500.00	\$ 238.50	S	1,738.50	.	\$	1	\$.	\$	1,500.00 \$	238,50 1	1,738.5	
3. Travel	5	2,498,00	\$ 396.86	\$	2,892.86	ş .	\$	-	\$.	\$	2,496.00 \$	398.86 \$	2,892.5	
7. Occupancy	5	6,000.00	\$ 954.00	\$	6,954.00	\$	\$		\$ -	\$	6,000.00 \$	954.00 1	5,954.0	
5. Current Expenses	\$	-	\$	\$	-	S -	\$	- :	\$ -	\$	· \$	- 1	-	
Talephone	5	2,880.00	\$ 457,92	\$	3,337.92	ş .	S	- 1	\$ -	\$	2,880.00 \$	457,92 \$	3,337.0	
Postage	\$		S .	\$		\$	\$		\$.	\$. \$. \$		
Subscriptions	\$	•	s .	\$	•		\$	-	\$	\$	- \$	·]\$	-	
Audit and Legal	S		\$	\$		\$	\$	•	\$ -	\$	- 5	- 1	•	
Insurance	\$		\$	\$	•	<u>.</u>	\$		\$ -	\$	· \$. 3		
Board Expenses	\$	-	\$	\$		\$	\$		\$ -	\$	- 5	- 1		
Software	\$	-	\$	\$	-	\$ ·	\$		\$	\$	· \$	- 15	-	
Marketing/Communications	\$	·	\$	\$	•	\$.	\$	-	\$ -	\$	· \$. 1	•	
1. Staff Education and Training	5	8,000.00	\$ 1,272.00	\$	9,272.00	\$	\$		\$.	\$	8,000.00 \$	1,272.00	9,272.0	
2. Subcontracts/Agreements	\$	-	\$	\$		\$	\$	· ·	\$ -	3	- 5	- 1		
Other (specific details mandatory):	\$		\$	\$	-		3		\$.	\$.] \$	- 1		
Street Outreach	\$	20,311.00		\$	20,311.00			- 1	\$ 20,311.00		<u> </u>		•	
Rapid Re-Housing	\$	7,800.00		\$	7,800.00				\$ 7,800.00	\$	· S	- 1		
Homeless Prevention	\$	7,800,00		\$	7,800.00			-	\$ 7,800.00	\$	· 5	· \$	•	
Housing Stabilization	\$	212,904.12		\$	212,904,12		\$		\$ 39,482.00	\$	173,422.12 \$		173,422.1	
TOTAL	\$	359,384.47	\$ 17,580.53	\$	376,965.00	\$ 75,393.00	\$	• 1	\$ 75,393.00	\$	283,991,47 \$	17,580.53	301,572.0	

Contractor initials 6/2/2022

Community Action Partnership of Strafford County RFA-2022-DEHS-01-EMERG-02 Exhibit C-3, SFY 2024 Budget Page 1 of 1

Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Partnership of Strafford County

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

•			Total Program Cost			Contractor Share / Mat	ch	Funded by DHHS contract share			
Line Item		Direct	Indirect	Total	Direct	Indirect	Total	Direct	(3) Indirect	Total	
. Total Salary/Wages	[\$	76,986,12			· S	\$		\$ 76,986.12	\$ 12,240.79 \$	89,226.91	
. Employee Benefits	\$	15,397.22	\$ 2,448.16	\$ 17,845,3		\$.	\$ -	\$ 15,397.22	\$ 2,445.16 \$	17,845.34	
Consultants	15	-	\$.	\$.	-	s -	S -	\$.	\$ \$		
. Equipment:	s		3-	\$		S	- \$	\$	S · S		
Rental	3		\$.	\$ -	5	\$.	\$.	5 -	5 - 5	•	
Repair and Maintenance	15	- 1	\$	\$	-	S -	\$ -	\$.	5 5	-	
Purchase/Depreciation	3		\$ -	\$ -	5	\$ ·	\$ -	5 -	3		
. Supplies:	15		\$ -	S -	S -	\$.	\$ ·	\$.	5 - 5		
Educational	18		\$	\$·	-	\$ -	s -	3 .	5 - 5	•	
Lab	\$	- 1	S -	\$ -	\$	\$	\$ -	3	3 . 3		
Pharmacy	15	•	\$	\$	-	\$ -	\$ ·	\$ -	S - S		
Medical	3		5	\$		\$ -	-	\$ ·	\$. \$		
Office	1	1,500.00	\$ 238.50	\$ 1,738.5) \$	\$	\$ ·	\$ 1,500.00	\$ 238.50 \$	1,738.50	
. Travel	1.5	2,496.00	\$ 396.86	\$ 2,892.8	-	\$ -	\$.	\$ 2,496.00	\$ 396.66 \$	2,892.8	
_Occupancy	\$	6,000.00	\$ 954,00	\$ 6,954.0		S -	\$ -	\$ 6,000.00	\$ 954.00 \$	6,954.00	
. Current Expenses	1 3		\$ -	\$ -	-	\$.	\$	\$.	5 . 5		
Telephone	\$	2,880.00	\$ 457.92	\$ 3,337.0		\$	· -	\$ 2,880.00	\$ 457,92 \$	3,337.93	
Postage	\$		\$ -	\$.	\$	\$	\$ ·	\$.	S · S	•	
Subscriptions	\$	•	\$.	\$.	\$ -	\$ -	\$ -	\$	5 . 5	•	
Audit and Legal	5	-	\$ -	\$	[S	5	\$.	s -	\$ 5	•	
Insurance	\$		\$ ·	\$	-	s -	\$ -		5 . 5		
Board Expenses	\$		\$.	\$	\$.	\$ ·	\$ ·		S . S	- -	
. Software	1 \$		\$ ·	\$ -	s .	5	\$.	\$	3		
Marketing/Communications	15		\$.	\$.	-	\$.	S -	\$ ·	5 . 5		
Staff Education and Training	S	7,768.18	\$ 1,235.14	\$ 9,003,3	: S ·	\$ ·	\$	\$ 7,768.18	\$ 1,235,14 \$	9,003.32	
2. Subcontracts/Agreements	5	-	\$	\$·	\$	5	\$ -	-	5 . 5	•	
Other (specific details mandatory);	S	-	5 -	\$ -	\$	5	5 -	-	\$ \$;	
Street Outreach	\$	20,311.00		\$ 20,311.0			\$ 20,311.00		5 - 5		
Rapid Re-Housing	\$	7,800.00		\$ 7,800,0			\$ 7,800.00	\$ ·	5 . 3	.:	
Homeless Prevention	S	7,800.00	\$.	\$ 7,800.0	\$ 7,800.00	5	\$ 7,800.00	\$ ·	3 - 3	-	
Housing Stabilization	1 \$	210,055.10	\$ -	\$ 210,055.1	\$ 39,482.00	\$.	\$ 39,482,00	\$ 170,573.10	S - S	170,573.10	
TOTAL	1 \$	358,993.62	\$ 17,971.38	3 376,965.0	\$ 75,393.00	3	\$ 75,393.00	\$ 283,600.62	3 17,971,38 8	301,572,00	

Contractor initials

Date 6/2/2022

Community Action Partnership of Strafford County RFA-2022-DEHS-01-EMERG-02 Exhibit C-4, SFY 2025 Budget Page 1 of 1

Exhibit C-5, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Community Action Partnership of Strafford County

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

		Contractor Share / Match					Funded by DHHS contract share										
Line item	Direct		Indirect		Total	Direct		Indirect Total						D -Ct* au- Total			
. Total Salary/Wages	\$	38,738,70	\$ 6,159.45	5	44,898,16	5	•	5		S		5	38,738.70	3	6,159,45	١.	44,898,1
. Employee Benefits	1\$	7,747,74	\$ 1,231,89	1 5	8,979.63	\$		\$		Š		Š	7,747.74		1,231,89	•	8,979.6
. Consultants	3		-	15		3	•	3		13		\$		Ť	1,201,00	 	0,015.0
. Equipment:	\$		\$	\$		S		\$		\$-		\$		3	 	•	<u>-</u>
Rental	5	· · · · · ·	-	\$		\$	· ·	S		13		Š		١ ٠			
Repair and Maintenance	15	-	\$	\$		\$	$\overline{}$	•		13		-		1		-	
Purchase/Depreciation	\$	•	\$ ·	\$		3		Š		Ť		5	- -	1		÷	<u>-</u> -
Supplies:	S			5		\$		s		1		· -		+		:	
Educational	1 \$	-	\$	15		S	1	š		15 -		-		1:	- :	!:	<u>-</u>
Lab	15		š ·	13		2		<u> </u>		li -		÷		 -		÷	<u>-</u>
Pharmacy	\$		\$	15	-	\$		\$		li.		÷		 	<u>:</u>	:	<u>-</u>
Medical	- 5		\$ -	İs		\$		Ť		li		*		 :-		! -	·
Office	\$	1,500,00	\$ 238.50	1 5	1,738,50	Š		÷		1		*	1,500,00	1	238,50	•	1,738.5
Travel	\$	1,248.00			1,446,43	<u> </u>	. 	÷		l č		\$	1,248,00	 •	198,43	:	1,446,4
Occupancy	15	3,000,00			3,477,00			-		 -		•	3,000.00	 - -	477.00	•	3,477.0
Current Expenses	13	•	\$	13		š		÷		1		•	3,000.00	اڊ –	*77.00	•	3,477.0
Telephone	3	1,440,00	\$ 228.96	1 3	1,568,96	\$	$\overline{}$	•		13		-	1,440,00	÷	228,96	-	1,668.9
Postage	15		\$.	Š	.,,,,,,,,,,	\$		•		1		•	1,440,00	÷		:	
Subscriptions	- 13		\$	İs		2	. 	\$		 		÷		÷	-	:	
Audit and Legal	<u>;</u>		\$	15		\$: 		li.		•		-			
Insurance	\$		\$ -	15		s		\$		13		-	<u>:</u> _	ŧ		÷	
Board Expenses	15		\$.	s		s	+	`		li.				÷		÷	
Software	\$		\$	13		\$				t				÷		•	<u> </u>
). Marketing/Communications	\$		\$ -	1 s		3	1	•	<u>-</u>	li	 -	÷		-		:- -	<u>.</u>
. Staff Education and Training	3	3,982,50	\$ 633,22	2	4,615.72	2		\$		13-	-	•	3,982.50	÷	633,22		4,615.72
2. Subcontracts/Agreements	5		\$.	15	1,0.0.1.2	\$		`	 :	li	-	÷	3,002.30	-	033.22	- -	
Other (specific details mandatory):	3		\$.	Š		<u> </u>	. 1	╌		li		÷	<u>-</u> _	: -		*	
Street Outreach	1 \$	20,311,00	\$	Š	20,311,00	\$ 20	311.00	3		të -	20,311,00	•		+		-	<u>·</u>
Rapid Re-Housing	İŝ	7.800.00		İs	7,800.00		.800.00	<u>; </u>		l (7,800.00			ŧ	 :	: -	
Homeless Prevention	1 3	7,800.00		Ť	7,800.00		800.00			t	7,800.00			 * 		•	<u>-</u> -
Housing Stabilization	- 1	219,675.85		İš	219,675,85		571.25		<u>:</u>	l i	28 571.25		191,104,80	+		•	191,104,66
TOTAL	\$	313,243.79		3	322,411.25		482.25			li -	64,482,25		248,761.54		9,167.45	÷	257,929.00
idirect As A Percent of Direct			2.91		- 327.11.			<u> </u>			-1,102.23	-	4-101.04	•	8,107.43	•	491,949.0U

Contractor Initials

Date 6/2/2022

Community Action Partnership of Strafford County RFA-2022-DEMS-01-EMERG-02 Exhibit C-5, SFY 2026 Budget Page 1 of 1



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

Vendor Initials Blp

Date



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 w	orkplaces on file that are not identified here.
! 	Vendor Name: Community Action Partnership of Strafford Count
6/2/2022 Date	Butsey ludrews farker Name: Betsey Andrews Parker Title: CEO

Vendor Initials $\frac{\text{DIP}}{6/2/2022}$



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:

- 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-I.)
- 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.

JUS (110712

Date 6/2/202

Vendor Name: Community Action Partnership of Strafford Count

Page 1 of 1



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

- 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

Contractor Initials

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Date



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.

Date

Docusigned by:

Butsey lundrews Parker

Name Betsey Andrews Parker

Title:

CEO

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2 Contractor Initials

Date

6/2/2022

Contractor Name: Community Action Partnership of Strafford Co

CU/DHHS/110713



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

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

6/27/14 Rev. 10/21/14 and Whistleblower protections
Page 1 of 2



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: Community Action Partnership of Strafford Co

DocuSigned by:

6/2/2022

Date

Betsey andrews Parker

Name: Betsey Andrews Parker

Title:

Exhibit G

Contractor Initials

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

6/27/14 Rev. 10/21/14 and Whistleblower protections Page 2 of 2



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: Community Action Partnership of Strafford Cor

DocuStaned by:

Butsey andrews Parker

Betsey Andrews Parker

Title: CE₀

Contractor Initials 6/2/2022

6/2/2022

Date



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) <u>Definitions</u>.

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

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

Contractor Initials



Exhibit 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

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



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:
 - 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



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.
- 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.
- 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 the proposes that make the return or destruction infeasible, for so long as Business PAI P

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Contractor Initials



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.

Obligations of Covered Entity (4)

- Covered Entity shall notify Business Associate of any changes or limitation(s) in its a. 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.
- Covered Entity shall promptly notify Business Associate of any changes in, or revocation b. 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.
- Covered entity shall promptly notify Business Associate of any restrictions on the use or C. 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.

Termination for Cause (5)

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

- Definitions and Regulatory References. All terms used, but not otherwise defined herein, а. 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.
- Amendment. Covered Entity and Business Associate agree to take such action as is b. 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.
- Data Ownership. The Business Associate acknowledges that it has no ownership rights C. with respect to the PHI provided by or created on behalf of Covered Entity.
- Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved d. to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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

Contractor Initials

6/2/2022

Date



Exhibit I

- e. <u>Segregation!</u> 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. <u>Survival</u>. 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	community Action Partnership of Strainord County
TheoState by: Karen Helert	Names of the Contractor
- SCREGGE BARAMIS	Betsey Andrews Parker
Signature of Authorized Representative	Signature of Authorized Representative
Karen Hebert	Betsey Andrews Parker
Name of Authorized Representative	Name of Authorized Representative
	CEO
Title of Authorized Representative	Title of Authorized Representative
6/6/2022	6/2/2022
Date	Date

Contractor Initials

3/2014

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



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: Community Action Partnership of Strafford Col

6/2/2022

Busy ludrews Parker

Name: Betsey Andrews Parker

Title: CEO

Contractor Initials

Date

Date



FORM A

	and the second s							
	the Contractor identific		e General Provisions, I certify that the resp	onses to the				
1	The DUNS number for	09935 or your entity is:	56586					
١.	THE DOI43 Humber is	or your entity is						
2.	receive (1) 80 percer loans, grants, sub-gra	at or more of your annu- ants, and/or cooperativ U.S. federal contracts,	g completed fiscal year, did your business ual gross revenue in U.S. federal contracts we agreements; and (2) \$25,000,000 or mos, subcontracts, loans, grants, subgrants, and	, subcontracts, re in annual				
	xNO	YES	3					
	If the answer to #2 above is NO, stop here							
	If the answer to #2 above is YES, please answer the following:							
3.	business or organiza	tion through periodic re	about the compensation of the executives eports filed under section 13(a) or 15(d) of (8o(d)) or section 6104 of the Internal Reve	the Securities				
	NO	YES	· ·					
	If the answer to #3 al	pove is YES, stop here	9					
	If the answer to #3 al	oove is NO, please ans	swer the following:					
4.	The names and comport organization are as for		nost highly compensated officers in your bu	isiness or				
	Name:		Amount:					
	Name:	· .	Amount:					
	Name:		Amount:					
	Name:		Amount:					
	Name:		Amount:					
•								

Exhibit K



DHHS Information Security Requirements

A. Definitions

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

- "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.
- "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.
- "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

Contractor Initials _____

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DHHS Information
Security Requirements
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Exhibit K





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.
 - 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

Contractor Initials

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Date



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.
- 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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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,

- 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.
- The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- 4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- 5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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DHHS Information Security Requirements

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

 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

- 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, degalussing) 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.
- 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.
- 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

Contractor Initials _____

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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.
 - 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 <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

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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

Contractor Initials Blf

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DHHS Information Security Requirements

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials Blif

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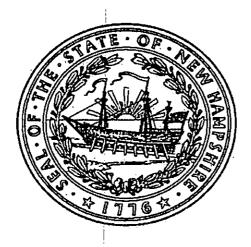
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 1965, I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65583

Certificate Number: 0005748257



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 4th day of April A.D. 2022.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

	Alison Dorow
I, ,	, hereby certify that:
	(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)
1.	m a duly elected Clerk/Secretary/Officer of Community Action Partnership of Strafford County (Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 20, 2021, at which a quorum of the Directors/shareholders were present and voting. (Date)

VOTED: That Betsey Andrews Parker, CEO (may list more than one person) (Name and Title of Contract Signatory)

is duly authorized on behalf of Community Action Partnership of Strafford County to enter into contracts or agreements with the State:

(Name of Corporation/ LLC)

- of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.
- 3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Signature of Elected Officer

Name:

Title:

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 04/22/2022

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT NAME: PRODUCER Teri Davis PHONE (A/C, No. Ext): E-MAIL FAX (A/C, No): CGI Insurance, Inc. (866) 841-4600 (866) 574-2443 5 Dartmouth Drive TDavis@CGIBusinessInsurance.com ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # Auburn NH 03032 Hanover Insurance Company 22292 INSURER A INSURED Eastern Alliance 10724 INSURER B Community Action Partnership of Strafford County Philadelphia Indemnity INSURER C **DBA: Strafford CAP** INSURER D 577 Central St, Ste 10 INSURER E Dover NH 03820 INSURER F **COVERAGES** 21-22 Master **CERTIFICATE NUMBER: REVISION NUMBER:** THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS. EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. ADDLISUBR POLICY EFF (MM/DD/YYYY) TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1.000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) 100,000 CLAIMS-MADE X OCCUR Abuse & Molestation Liab \$1M 10.000 MED EXP (Any one person) Α ZHVA192135 07/01/2021 07/01/2022 1,000,000 PERSONAL & ADV INJURY 3,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE PRO-JECT Included POLICY PRODUCTS - COMP/OP AGO \$ 1,000,000 Professional Liability OTHER: COMBINED SINGLE LIMIT AUTOMOBILE LIABILITY s 1,000,000 (Ea accident ANY AUTO BODILY INJURY (Per person) OWNED AWVA156930 07/01/2021 07/01/2022 **BODILY INJURY (Per accident)** AUTOS ONLY AUTOS NON-OWNED PROPERTY DAMAGE HIRED AUTOS ONLY AUTOS ONLY (Per accident Medical Payments s 5,000 4,000,000 UMBRELLA LIAB OCCUR EACH OCCURRENCE EXCESS LIAB UHVA192136 07/01/2021 07/01/2022 4.000,000 CLAIMS-MADE AGGREGATE DED | X RETENTION \$ 0 WORKERS COMPENSATION **X** STATUTE AND EMPLOYERS' LIABILITY 1,000,000 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? E.L. EACH ACCIDENT В Ν N/A 03-0000113794-04 07/01/2021 07/01/2022 1,000,000 (Mandatory In NH)
If yes, describe under
DESCRIPTION OF OPERATIONS below E.L. DISEASE - EA EMPLOYEE 1,000,000 E.L. DISEASE - POLICY LIMIT Per Occurence \$3,000,000 **Directors & Officers** С PSD1638786 07/01/2021 07/01/2022 Aggregate Limit \$6,000,000 **EPLI** and Crime Included Employee Dishonesty 1,0001,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Workers Comp 3A State: NH Grant RFA-2022-DEHS-01-EMERG-02 CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of NH, Dept of Health and Human Services 129 Pleasant St AUTHORIZED REPRESENTATIVE NH 03301 Concord

MISSION

To reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships.



VISION

To eliminate poverty.

Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

FOR THE YEARS ENDED
DECEMBER 31, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORTS

DECEMBER 31, 2020 AND 2019

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STRATHAM

To the Board of Directors of Community Action Partnership of Strafford County and Affiliate Dover, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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 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 audits 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 Community Action Partnership of Strafford County and Affiliate as of December 31, 2020 and 2019, and the changes in their net assets and their 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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021, on our consideration of Community Action Partnership of Strafford County'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 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 Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

November 4, 2021

Wolfeboro, New Hampshire

blook, McDonnell's Roberts Professional Ossociation

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2020 AND 2019

<u>ASSETS</u>

	AOSE 10				
•	'		<u> 2020</u>		<u> 2019</u>
CURRENT ASSETS					
Cash and cash equivaler	ņts ,	\$	1,316,311	\$	1,068,744
Accounts receivable			2,268,903		1,525,775
Contributions receivable			38,400		68,100
Inventory			226,233		19,510
Prepaid expenses			36,318		12,570
Total current assets			3,886,165		2,694,699
	,				•
NONCURRENT ASSETS	1				
Security deposits			5,326		5,350
Property, net of accumul	ated depreciation		5,273,321		4,815,150
Other noncurrent assets			27,500		27,500
Other Monodifier doocto					27,000
Total noncurrent asse	: te		5,306,147		4,848,000
rotal noncurrent asse					1,010,000
TOTAL ACCET	·	æ	0 102 212	æ	7 542 600
TOTAL ASSETS	.	<u>\$</u>	9,192,312	<u>\$</u>	7,542,699
	<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES	!			_	
Demand note payable		\$	105,377	\$	105,432
Current portion of long to	erm debt		18,343		-
Accounts payable			1,497,685		455,276
Accrued payroll and relat			88,682		193,430
Accrued compensated a	bsences		131,108		84,272
Deferred revenue			107,606		-
Refundable advances			473,291		491,025
Paycheck Protection Pro	gram		97,500		-
Other current liabilities	-		1,318		4,955
Total current liabilities			2,520,910		1,334,390
,					· · · · · · · · · · · · · · · · · · ·
NONCURRENT LIABILITIE	S				
Long term debt, less curi	rent portion shown above		2,775,919		2,566,846
		_	·		<u> </u>
Total liabilities			5,296,829		3,901,236
			<u> </u>		
NET ASSETS					
Without donor restriction	\$		3,593,917		3,330,373
With donor restrictions			301,566		311,090
THE GOTO TOSTIONORS			551,000		3.1,000
Total net assets			3,895,483		3,641,463
Total Het assets			3,033,403	_	3,041,403
TOTAL LIABUR	TIES AND NET ASSETS	æ	0.400.040	æ	7 540 600
TOTAL LIABILI	TIES AND NET ASSETS	<u>\$</u>	9,192,312	<u>\$</u>	7,542,699

See Notes to Financial Statements

CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	451,985	255,657	. 707,642
In-kind donations	630,948	-	630,948
Interest	103	-	103
Fundraising	64,423	-	64,423
Gain on sale of equipment	2,000		2,000
Total revenues and support	14,121,715	255,657	14,377,372
NET ASSETS RELEASED FROM			
RESTRICTIONS	265,181	(265,181)	
Total revenues, support, and net			
assets released from restrictions	14,386,896	(9,524)	14,377,372
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	•	2,258,463
Energy assistance	2,063,659	_	2,063,659
Housing	2,920,930	-	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	92,113	<u> </u>	92,113
Total program services	13,153,308	· -	13,153,308
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	75,349		75,349
Total expenses	14,123,352		14,123,352
CHANGE IN NET ASSETS	263,544	(9,524)	254,020
NET ASSETS, BEGINNING OF YEAR	3,330,373	311,090	3,641,463
NET ASSETS, END OF YEAR	\$ 3,593,917	\$ 301,566	\$ 3,895,483

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

	1	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
CHANGES IN UNRESTRICE REVENUES AND OTHE	į			
Grant revenue	1 •	\$ 8,385,228	\$ -	\$ 8,385,228
Fees for service		2,026,319	-	2,026,319
Rent revenue		9,385	•	9,385
Public support	 	492,204	240,031	732,235
In-kind donations		699,583	· <u>-</u>	699,583
Interest	ı	335	-	335
Fundraising	•	25,334		25,334
Total revenues and	support	11,638,388	240,031	11,878,419
NET ASSETS RELEASED	FROM			
RESTRICTIONS		585,065	(585,065)	-
İ				
Total revenues, suppo	ort, and net			
assets released fro	m restrictions	12,223,453	(345,034)	11,878,419
				
EXPENSES				
Program services				
Child services		4,467,961	-	4,467,961
Community services		1,084,934	-	1,084,934
Energy assistance '		2,382,868	-	2,382,868
Housing		310,583	-	310,583
Weatherization		1,894,803	-	1,894,803
Workforce developme	ent	134,487	<u>-</u>	134,487
	•		•	
Total program serviç	es	10,275,636	-	10,275,636
Supporting activities				
Management and gen	eral	834,730	-	834,730
Fundraising	-	93,752	•	93,752
1		· ·		
Total expenses		11,204,118		11,204,118
CHANGE IN NET ASSETS	BEFORE NONCASH			
CONTRIBUTION	DEI ONE HONOAGH	1,019,335	(345,034)	674,301
NONCASH CONTRIBUTIO	N	1,003,996	•	1,003,996
CHANGE IN NET ASSETS		2,023,331	(345,034)	1,678,297
NET ASSETS, BEGINNING	OF YEAR	1,307,042	656,124	1,963,166
NET ASSETS, END OF YE	AR	\$ 3,330,373	\$ 311,090	\$ 3,641,463

See Notes to Financial Statements

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2020

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Workforce Development	Total Program <u>Services</u>	Intermediate (Allocation) <u>Pools</u>	Management and <u>General</u>	Fundraising	<u>Total</u>
Payroli	\$ 2,297,109	\$ 540,856	\$ 227,785	\$ 229,407	\$ 120,813	\$ 47,695	\$ 3,463,665	\$ 102,841	\$ 561,412	\$ 28,548	\$ 4,156,466
Payroll taxes	184,239	44,388	17,229	18,357	8,211	3,599	276,023	7,997	26,065	2,153	312,238
Fringe benefits	226,396 -	14,882	32,476	11,348	15,430	6,999	307,529	5,789	25,605 4	1,890	242.042
Weatherization material, fuel										.,	
and client assistance	41,758	84,176	1,651,570	2,502,856	1,143,419	4,266	5,428,045		-		5,428,045
In-kind expenses	200,585	430,363	•	-	· -	•	630,948	-	-	•	630,948
Consultants and contract labor	252,203	119,717	10,453	32,780	4,516	515	420,184	22,527	82,335	4,410	529,456
Consumable supplies	226,999	745,567	1,208	2,043	6,439	89	982,345	192,667	23,971	3,551	1,202,534
Rent	465,693	85,822	58,320	31,382	8,404	20,860	670,481	(526,032)	30,688	2,394	177,531
Repairs and maintenance	72,495	47,814	13,378	11,090	6,409	752	151,938	214,923	10,523	8,880	386,264
Utilities	120,444	12,453	12,220	23,703	2,569	3,250	174,639	(24,910)	21,270	760	171,759
Insurance	78,188	6,499	1,234	28,753	3,677	854	119,205	13,988	7,688	158	141,039
Meetings, events and training	60,027	21,508	204	180	8,638		90,557	215	7,122	1,276	99,170
Depreciation	74,321	26,863	391	4,621	4,328	2,320	112,844	•	69,956		182,800
Travel	35,896	6,534	202	477	3,722	500	47,331	(18,292)	1,145	158	30,342
Copying and postage	31,050	592	6,612	262	260	217	38,993	•	4,334	5,201	48,528
Retirement	11,943	3,321	1,015	1,271	314	177	18,041	257	4,784	113	23,175
Equipment and computer	10,001	41,181	11,161	20,307	1,664	20	84,334	2,350	2,276	70	89,030
Interest expense	79,974	5,128	17,816	2,005	8,849	-	113,772	2,168	15,343	1,056	132,339
Other program support	1,082	20,799	385	90	78		22,434	3,512	198	14,731	40,875
Total expenses	\$ 4,470,403	\$ 2,258,463	\$ 2,063,659	\$ 2,920,930	\$ 1,347,740	\$ 92,113	\$ 13,153,308	<u>s</u> .	\$ 894,695	\$ 75,349	\$ 14,123,352

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2019

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Workforce Development	Total Program <u>Services</u>	Intermediate (Allocation) <u>Pools</u>	Management and <u>General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,189,019	\$ 354,869	\$ 277,226	\$ 61,885	\$ 110,799	\$ 78,252	\$ 3,072,050	\$ 106,649	\$ 441,704	\$ 36,580	\$ 3,656,983
Payroll taxes	164,122	27,441	20,586	4,333	7,274	5,911	229,667	8,416	48,879	2,813	289,775
Fringe benefits	188,748	25,710	36,852	6,034	12,536	9,765	279,645	7,497	22,254		314,249
Weatherization material, fuel											
and client assistance	46,338	16,514	1,950,305	158,775	1,685,131	1,499	3,858,562	-	•	-	3,858,562
In-kind expenses	290,676	404,468		-	500	-	695,644	-	-	3,939	699,583
Consultants and contract labor	263,688	23,990	3,026	15,403	1,110	819	308,036	17,231	93,118	4,995	423,380
Consumable supplies	372,577	115,909	1,105	5,413	5,023	1,607	501,634	25,407	30,977	1,768	559,786
Rent	410,129	26,747	53,052	28,011	6,739	24,103	548,781	(439,922)	28,681	1,649	139,189
Repairs and maintenance	29,287	14,801	9,078	3,639	359	1,478	58,642	132,983	12,568	134	204,327
Utilities	111,389	6,161	12,460	11,403	2,072	5,753	149,238	(12,262)	17,018	517	154,511
Insurance	96,469	5,697	1,699	5,036	1,959	1,128	111,988	11,349	15,137	207	138,681
Meetings, events and training	98,054	17,231	2,915	180	14,722	195	133,297	5,029	21,668	2,385	162,379
Depreciation	64,288	29,918	391	4,621	3,607	2,320	105,145	-	69,956	-	175,101
Travel	98,098	9,027	1,157	1,255 -	5,852	1,158	116,547	(23,504)	10,948	148	104,139
Copying and postage	22,053	528	9,177	115	40	118	32,031	76	3,336	18,958	54,401
Retirement	13,004	1,578	1,331	280	377	192	16,762	267	11,129	252	28,410
Equipment and computer	8,130	452	2,453	1,197	24,129	189	36,550	10,224	4,190		50,964
Interest expense	-		-	-	10,439	-	10,439	150,560	2,156	•	163,155
Indirect costs			-	-	•	-	-	-	945	•	945
Other program support	1,892	3,893	55	34	2,135		8,009	-	66	14,554	22,629
Total expenses	\$ 4,467,961	\$ 1,084,934	\$ 2,382,868	\$ 310,583	\$ 1,894,803	\$ 134,487	\$ 10,275,636	<u>s</u> .	\$ 834,730	\$ 93,752	\$ 11,204,118

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

		2020		2019
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$	254,020	\$	1,678,297
Adjustment to reconcile change in net assets to				
net cash provided by operating activities:				
Depreciation		182,800		175,101
Donated property and equipment		•		(1,003,996)
Gain on the sale of equipment		(2,000)		-
(Increase) decrease in assets:				
Accounts receivable		(743,128)		(419,051)
Contributions receivable		29,700		(4,300)
Tax credits receivable		-		250,000
Inventory		(206,723)		(6,090)
Prepaid expenses		(23,748)		45,696
Security deposits		24		-
Increase (decrease) in liabilities:				
Accounts payable		1,042,409		46,317
Accrued payroll and related taxes		(104,748)		31,864
Accrued compensated absences		46,836		(9,812)
Deferred revenue		107,606		-
Refundable advances		(17,734)		75,690
Paycheck Protection Program		97,500		
Other current liabilities		(3,637)	_	(74,466)
NET CASH PROVIDED BY OPERATING ACTIVITIES		659,177	_	785,250
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of property and equipment		(640,971)		(158,292)
Proceeds on sale of equipment				(130,232)
Proceeds on sale of equipment	_	2,000	_	-
NET CASH USED IN INVESTING ACTIVITIES		(638,971)	_	(158,292)
CASH FLOWS FROM FINANCING ACTIVITIES				
Borrowings of long-term debt		485,181		_
Payments made on long-term debt		(257,765)		(247,844)
Net repayments on demand note payable		(55)		(60,000)
	_	(55)	_	(00,000)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		227,361	_	(307,844)
NET INCREASE IN CASH AND CASH EQUIVALENTS		247,567		319,114
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		1,068,744	_	749,630
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$</u>	1,316,311	\$	1,068,744
CURRICHESTAL DICCLOSURE OF CACH FLOW INFORMATION				
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		400 100	_	
Cash paid during the year for interest	\$	130,185	<u>\$</u>	160,999
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING				
AND FINANCING ACTIVITIES				
Donated property and equipment	\$		\$	1,003,996

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency controls 100% of the voting power of Academy Street. Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease commenced on April 21, 2020 and expires April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term. All significant intercompany items and transactions have been eliminated from the basic financial statements.

In addition to the Agency's administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington. Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal. state, county and local funds, as well as United Way grants, public utilities. foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents; those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States

Financial Statement Presentation

The consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Agency 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 Agency. These net assets may be used at the discretion of the Agency'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 Agency 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.

At December 31, 2020 and 2019, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR:THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Fair Value of Financial Instruments

Unless otherwise indicated, fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated \$182,800 and \$175,101 for the years ended December 31, 2020 and 2019, respectively.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accrued Earned Time

The Agency has accrued a liability of \$131,108 and \$84,272 at December 31, 2020 and 2019, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the previous three tax years and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Revenue Recognition Policy

The Agency derives revenue from grants, fees for services, donations, public support and fundraising. Revenues are recognized when control of these services are transferred to customers, in an amount that reflects the consideration the Agency expects to be entitled to in exchange for those services. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year.

Use of Estimates

The presentation 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.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2020 and 2019 amounted to \$27,725 and \$12,558, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2020 and 2019 amounted to \$2,156 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (See Note 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$177,617 and \$177,529 for the years ended December 31, 2020 and 2019, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$17,812 and \$33,857 for the years ended December 31, 2020 and 2019, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$415,835 and \$17,665, respectively, for the year ended December 31, 2020. For the year ended December 31, 2019, the estimated fair value of these food commodities and goods was determined to be \$397,292 and \$91,175, respectively.

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. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses (Continued)

The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and benefits	Time and effort
Occupancy	Square footage/revenues
Depreciation	Square footage
All other expenses	Approved indirect rate

New Accounting Pronouncement

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

NOTE 2. PROPERTY

As of December 31, 2020 and 2019, property consisted of the following:

	<u>2020</u>	<u>2019</u>
Land, buildings and improvements Furniture, equipment and machinery Vehicles	\$ 5,499,660 646,283 <u>350,136</u>	\$ 5,039,871 600,526 327,137
Total Less accumulated depreciation	6,496,079 1,222,758	5,967,534 1,152,384
Net property	<u>\$ 5,273,321</u>	<u>\$ 4,815,150</u>

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2020 and 2019:

2020 2019
316,311 \$ 1,068,744
268,903 1,525,775
38,400 68,100
623,614 2,662,619
307,315 307,315
316,299 \$ 2,355,304
<u>316,299</u>

The Agency's goal is generally to maintain financial assets to meet 30 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2020 and 2019. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 5. CONTRIBUTIONS RECEIVABLE (continued)

Total unconditional promises to give were as follows at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Within one year In two to five years	\$ 34,307 4,093	
İ	\$ 38,400	\$ 68,100

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. The Agency did not recognize any revenue through this Tax Credit Program during the years ended December 31, 2020 and 2019. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2020.

NOTE 7. PLEDGED ASSETS

As described in Note 8, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in Note 9, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 4.25% and 5.75% at December 31, 2020 and 2019, respectively. The note is collateralized by all the assets of the Agency.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2020 and 2019 consisted of the following:

i I	2020	2019
4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston interest rate. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 1,929,978	\$ 2,143,096
5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	427,975	474,778
Non-interest bearing note payable to the New Hampshire Housing Finance Authority in annual payments in the amount of 50% of annual surplus cash through May 2060 at which time the remaining balance is due. The note is collateralized by certain real estate located at 22-24 Academy Street.	485,181	
Total long term debt before current portion of long		
term debt and unamortized debt issuance costs	2,843,134	2,617,874
Current portion of long term debt	(18,343)	_
Unamortized debt issuance costs	<u>(48,872</u>)	(51,028)
Total long term debt	<u>\$.2,775,919</u>	<u>\$ 2,566,846</u>

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 9. LONG TERM DEBT (continued)

The schedule of maturities of long term debt at December 31, 2020 is as follows:

Year Ended <u>December 31</u>	<u>Amount</u>
2021	\$ 18,343
2022	75,657
2023	79,448
2024	83,430
2025	87,612
Thereafter	2,498,644
Total	<u>\$ 2,843,134</u>

NOTE 10. NET ASSETS

At December 31, 2020 and 2019, net assets with donor restrictions consisted of the following:

.	<u>2020</u>		<u>2019</u>
Summer meals	\$ 44,438	\$	11,914
Building campaign	44,712		27,891
Security deposits	-		51,584
Whole family	25,846	•	163,738
COVID related	111,100		-
Homeless outreach	5,091		-
Fuel assistance	55,902		33,995
Weatherization	14,477		3,434
Coordinated entry	· -		8,147
Holiday baskets	-		3,985
Food pantry	-		2,521
Special events			3,881
Total	<u>\$ 301,566</u>	<u>\$</u>	311,090

At December 31, 2020 and 2019, net assets without donor restrictions consisted of the following:

, and , and	<u>2020</u>	<u>2019</u>
Undesignated Board designated	\$ 3,286,602 307,315	\$ 3,023,058 <u>307,315</u>
Total net assets without donor restrictions	<u>\$ 3,593,917</u>	\$ 3,330,373

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2020 and 2019, the annual lease/rent expense for the leased facilities was \$143,308 and \$111,043, respectively. Certain equipment is leased by the Agency under the terms of various leases.

The approximate future minimum lease payments on the above leases are as follows:

Year Ended December 31	<u>Amount</u>
2021	\$ 63,001
2022	31,501
2023	1
2024	1
2025	1
Thereafter	10
Total	<u>\$ 94,515</u>

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2020 and 2019 totaled \$23,170 and \$28,408, respectively.

NOTE 13. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2020 and 2019, approximately 90% and 88%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 14. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000.

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2020 and 2019.

NOTE 16. NONCASH CONTRIBUTION

During the year ended December 31, 2019, the Agency received land and property as a contribution. The contribution was recorded at the fair value of the land and property, totaling \$1,003,996. Additionally, the Agency received \$130,000 from the contributor, resulting in a total contribution of \$1,133,996.

NOTE 17. RENTAL INCOME RECEIVABLE

Subsequent to December 31, 2020, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements commence in May of 2021 and expire during April of 2022. Monthly payments for the agreements range from \$1,168 to \$1,394 and are due the first day of each month

The approximate future rental payments owed on the above leases are as follows:

Year Ended December 31	Amount
2021	\$ 42,800
2022	21,400
Total	\$ 64,200

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 18. PAYCHECK PROTECTION PROGRAM (PPP) LOAN

During the year ended December 31, 2020 the Agency was able to secure a loan from the Payroll Protection Program (PPP) offered under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Agency received loan proceeds in the amount of \$97,500.

Subsequent to year end, on July 1, 2021, the Agency received notification of forgiveness of the Agency's PPP loan in full. The Agency classified the loan as a current liability in the accompanying consolidated statements of financial position as of December 31, 2020.

NOTE 19. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Agency's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Agency's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. COVID-19 also makes it more challenging for management to estimate future performance of the Agency, particularly over the near to medium term.

NOTE 20. RECLASSIFCATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2019 financial statements, to conform to the current year presentation.

NOTE 21. SUBSEQUENT EVENTS

Subsequent to year end, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$369,000 and \$264,000, respectively. Since the date of acquisition, the Agency has been running the operations of the Center. Prior to December 31, 2020, the Agency received \$107,606 from the Center relating to the sale. This is included in deferred revenue in the accompanying consolidated statements of financial position.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 20. SUBSEQUENT EVENTS (continued)

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. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through November 4, 2021, the date the consolidated financial statements were available for issuance.

CONSOLIDATING STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2020

·		<u>CAPSC</u> <u>ASSETS</u>	Academy Street Family Housing, LLC	<u>Total</u>	Consolidating <u>Adjustments</u>	Consolidated
CURRENT ASSETS	•					i
Cash and cash equivalents		\$ 1,115,739	\$ 200,572	\$ 1,316,311	\$ -	\$ 1,316,311
Accounts receivable		2,268,903	•	2,268,903	•	2,268,903
Contributions receivable		38,400	-	38,400		38,400
Due from affiliate		15,000	-	15,000	(15,000)	-
Inventory		226,233	-	226,233	-	226,233
Prepaid expenses		36,318		36,318		36,318
Total current assets		3,700,593	200,572	3,901,165	(15,000)	3,886,165
NONCURRENT ASSETS						
Security deposits		5,326	-	5,326	-	5,326
Property, net of accumulated deprec	iation	4,792,919	480,402	5,273,321	•	5,273,321
Other noncurrent assets	i	27,500	·	27,500		27,500
Total noncurrent assets		4,825,745	480,402	5,306,147		5,306,147
TOTAL ASSETS		\$ 8,526,338	\$ 680,974	\$ 9,207,312	<u>\$ (15,000)</u>	\$ 9,192,312
	LIABI	LITIES AND NET A	SSETS	-		
CURRENT LIABILITIES						
Demand note payable	•	\$ 105,377	\$ -	\$ 105,377	\$ -	5 105,377
Current portion of long term debt		18,343	-	18,343	•	18,343
Accounts payable		1,313,764	183,921	1,497,685	•	1,497,685
Accrued payroll and related taxes	•	88,682	•	88,682	•	88,682
Accrued compensated absences		131,108	•	131,108	-	131,108
Due to affiliate	,	-	15,000	15,000	(15,000)	-
Deferred revenue		107,606	•	107,606	•	107,606
Refundable advances		473,291	•	473,291	-	473,291
Paycheck Protection Program		97,500	•	97,500	. •	97,500
Other current liabilities		1,318		1,318		1,318
Total current liabilities		2,336,989	198,921	2,535,910	(15,000)	2,520,910
NONCURRENT LIABILITIES						
Long term debt, less current portion	shown above	2,290,738	485,181	2,775,919	-	2,775,919
Total liabilities		4,627,727	684,102	5,311,829	(15,000)	5,296,829
NET ASSETS						i
Without donor restrictions		3,597,045.	(3,128)	3,593,917	•	3,593,917
With donor restrictions		301,566		301,566		301,566
Total net assets				0.005.400		3,895,483
		3,898,611	(3,128)	3,895,483		3,093,403

CONSOLIDATING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>CAPSC</u>	Academy Street Family Housing, LLC	Consolidated
CHANGE IN NET ASSETS REVENUES AND OTHER SUPPORT	<u></u>		
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770		1,544,770
Rent revenue	15,255	•	15,255
Public support	707,642	-	707,642
In-kind donations	630,948	_	630,948
Interest	93	10	103
Fundraising	64,423	•	64,423
Gain on sale of equipment	2,000		2,000
Can on sale of equipment			2,000
Total revenues and support	14,377,362	10	14,377,372
EXPENSES			:
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,917,792	3,138	2,920,930
Weatherization	1,347,740	•	1,347,740
Workforce development	92,113	<u> </u>	92,113
Total program services	13,150,170	3,138	13,153,308
Commandium madicidate al			1
Supporting activities	004.00		004 005
Management and general	894,695	-	894,695
Fundraising	<u>75,349</u>		75,349
Total expenses	14,120,214	3,138	14,123,352
CHANGE IN NET ASSETS	257,148	(3,128)	254,020
NET ASSETS, BEGINNING OF YEAR	3,641,463		3,641,463
NET ASSETS, END OF YEAR	\$ 3,898,611	\$ (3,128)	\$ 3,895,483

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH <u>GRANTOR'S NAME</u>	GRANTOR'S NUMBER	FEDEJ EXPENDI		
	U.S. Department of Agriculture Chât and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ		s	56,817
	Child Nutrition Cluster Summer Food Service Program for Children	10,559	State of New Hampshire Department of Education	4300-ZZZ	\$ 1,020,802		
	National School Lunch Program	10.555	State of New Hampshire Department of Education	Al-Risk After School Care Centers	32,522	1;	:053,324
	Food Distribution Cluster Emergency Food Assistance Program (Food Commodities)	10.569	Beltinap-Merrimack Community Action Partnership	None			415,835
	Total U.S. Department of Agriculture				-	<u>s</u> s.	<u>,525,976</u>
	U.S. Department of Housing and Urban Development Supportive Housing for the Etterly	14.157	Dover Housing Authority	Dover Housing Authority		s	28,212
	CDBG Entitlement Grants Cluster						
	Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	20,048		
	Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	87,224 25,000		132,270
	CV-Community Development Block Grants/Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	25,000		132,210
	Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731	58,101		
	CV-Emergency Solutions Grant Program	14,231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	18,522		74,623
				ava and 3434 and avat			
	Supportive Housing Program Supportive Housing Program	14,235 14,235	State of New Hampshire Department of Health and Human Services Community Partners / Behavioral Health / Services	010-092-7176-102-0415 Community Partners	41,082		41,062
	Supportive Flooring (Flooring)	14,255	Community (and community of the communi				
	Total U.S. Department of Housing and Urban Development					5	276,167
	U.S. Department of Labor WIOA Cluster						
-	WIOA Adult Program	17,258	Southern New Hampshire Services, Inc.	2016-0003		\$	45,669
	WIOA Distocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003			11,725
	Total U.S. Department of Labor/WIOA Cluster					<u>\$</u>	57,394
	U.S. Department of Energy		•	,			
	Weatherization Assistance for Low-Income Persons	81,042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587		<u> </u>	119,687
	Total U.S. Department of Energy		•			<u> </u>	119,687
	U.S. Department of the Treasury	21,019	Governor's Office of Emergency Relief & Recovery	NHHFA Winter Shaller	\$ 125,187		
	Coronavirus Relief Fund		1			\$ 2	652,132
	Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	2,320,943	•	.032,132
	Total U.S. Department of the Tressury					<u>\$ 2</u>	652,132
	U.S. Department of Transportation Transis Services Programs Cluster						•
	Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	Small Cutaway Bus		<u>\$</u>	62,050
	Total U.S. Department of Transportation					<u>\$</u>	62,050
	<u>U.S. Department of Health & Human Services</u> Aging Cluster	•					
	Special Programs for the Aging - Title III, Part B - Grants for						*
	Senior Energy	93.044	State of New Hampshire Division of Elderly and Adult services State of New Hampshire Department of Health and Human Services,	010-048-7872-512-0352	\$ -		
	Senior Transportation	93,044	Nutrition & Trans. Services	05-95-48-48010-78720000-512-500352	9,832	3	9,832
	See Notes to Schedule of Expenditures of Fe	deral Awards					
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA PASS-THROUGH NUMBER GRANTOR'S NAME		GRANTOR'S NUMBER	FEDERAL Expenditui	_	
Maternal, Infant, Early Childhood Homevisiling Program	93,870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896		235,465	
Promoting Safe and Stable Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107308		28,899	
Temporary Assistance for Needy Families Temporary Assistance for Needy Families	93,558 93,558	State of New Hampshire, DHHS, Division for Children, Youth and Families Southern New Hampshire Services, Inc.	05-005-045-450010-81480000-507-500891-42108803- 13-DHHS-BWW-CSP-05	182,645 33,389	196,034	
Low-Income Home Energy Assistance Low-Income Home Energy Assistance	93,568 93,568	State of New Hampshire Governor's Office of Energy & Planning State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587 01-02-02-024010-77050000-074-500587	1,919,616 99,978	2,019,594	
Community Services Block Grant CV-Community Services Block Grant	93,589 93,589	State of New Hampshire, DHHS, DFA State of New Hampshire, DHHS, DFA	010-045-7148-093-0415 G-19BINHCOSR	282,528 75,925	358,453	
Head Start Cluster Head Start CV-Head Start	93.600 93.600	Olrect Funding Direct Funding	01CH996002 & 01HP000702 01CH996002 & 01HP000702	3,291,776 152,000	3,443,776	
Maternal and Child Health Services Block Grant to States Stephanie Tubbs Jones Child Welfare Program Social Services Block Grant	93,994 93,645 93,667	State of New Hampshire, DHHS, Division for Children, Youth and Families State of New Hampshire, DHHS, Division for Children, Youth and Families State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009 05-095-042-421010-29680000-102-500734-42108802 05-095-042-421010-29880000-102-500734-42108803	_	2,741 3,830 71,371	
Total U.S. Department of Health & Human Services			•	<u>s</u>	6,369,995	
TOTAL			•	<u>1</u>	11,063,401	
NON-FEDERAL Home Energy Assistance Program		Eversource Energy Service Company		<u>s</u>	1,324,112	

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 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 Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATE

Community Action Partnership of Strafford County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

NOTE 5. SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2020.



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

To the Board of Directors of Community Action Partnership of Strafford County Dover, 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 Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 Community Action Partnership of Strafford County'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.

November 4, 2021

Wolfeboro, New Hampshire

bloom, McDonnell & Roberts Professional association



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

To the Board of Directors of Community Action Partnership of Strafford County Dover, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2020. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County 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 December 31, 2020.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County 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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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.

November 4, 2021

Wolfeboro, New Hampshire

Worl, McDonnell'& Roberts Proflessional association

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County 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 Community Action Partnership of Strafford County, 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 the Uniform Guidance*. No material weaknesses are reported.
- The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
- 6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, Community Services Block Grant, CFDA 93.569 and U.S. Department of the Treasury, Coronavirus Relief Fund, CFDA 21.019.
- 8. The threshold used for distinguishing between Type A and B programs was \$750,000.
- 9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT

None



Administrative Offices:

577 Central Avenue, Suite 10 Dover, NH 03820 603-435-2500

Head Start Centers:

577 Central Avenue, Suite 50 Dover, NH 03820 603-285-9460

120 Main Street Farmington, NH 03835 603-755-2883

150 Wakefield Street, Suite 117 Rochester, NH 03867 603-285-9461

46 Stackpole Road Somersworth, NH 03878 603-817-5458

Childcare Centers:

43 Back River Road Dover, NH 03820 603-435-2500

120 Main Street Farmington, NH 03835 603-755-2883

Family Resource Centers:

577 Central Ave, Suite 50 Dover, NH 03820 603-435-2500

150 Wakefield Street, Suite 117 Rochester, NH 03867 603-435-2500

Outreach Office:

577 Central Avenue, Suite 20 Dover, NH 03820 603-435-2500

Food Pantry:

577 Central Avenue, Suite 10 Dover, NH 03820 603-435-2500

2022 Board of Directors

Alan Brown, Chair Terry Jarvis, Vice Chair Jean Miccolo, Treasurer Alison Dorow, Secretary Hope Morrow Flynn Petros Lazos Thomas Levasseur Don Chick Alli Morris Cindy Brown Maureen Staples Tori Bird Mark Brave Leah Crouser Nicki Gearwar Andrew Swanberry

Daniel D Clark

QUALIFICATIONS: 1

- 16 years of experience working with adults with mental illness, substance misuse disorder, and housing instability
- Exceptional versatility and adaptability.
- Dedication and drive as a hard-working individual.
- Ability to develop rapport with people of all backgrounds.
- Ability to quickly and thoroughly understand and implement new concepts and practices.
- Familiarity with Medicare/Medicaid, Child/Adult Protective, Housing, Managed Care, and Vocational Rehabilitation systems.

EXPERIENCE:

2/2022 - current

Community Action Partnership of Strafford County, Dover, NH

Director of Housing and Homeless Services

- Responsible for day to day management, administration, and oversight of all housing/homeless programs and personnel
- Developed and implemented programmatic strategic plans
- Ensured program compliance with all applicable local, state, federal laws and regulations
- Organize, write, and coordinate grant applications and support materials.
- Managed applicable programmatic budgets, including development and ongoing monitoring to ensure expenses align with revenue
- Collected and analyzed data, evaluated courses of action, and prepared sound recommendations and effective narrative and statistical reports relative to program outcomes
- Developed and maintained effective community relationships
- Analyzed proposed legislation, regulations, or rule changes to determine how program services could be impacted.

11/2020 - 2/2022

Community Action Partnership of Strafford County, Dover, NH

Shelter Manager

- Managed The Garrison emergency shelter and Willand Pond Warming Center, serving up to 100 clients on any given night with 10+ staff, including FT, PT, and Per Diem
- Ensured adequate staffing coverage for both locations
- Collaborated with CAPSC Day Center staff on prioritizing and admitting clients to The Garrison.
- Created and enforced shelter regulations and conditions of admittance
- Ensured all pertinent information was entered into statewide HMIS system
- Successfully managed COVID-19 procedures, resulting in only 3 detected positive cases with no spread to either staff or clients.
- Provided 24/7 on-call support to both programs
- Provided daily/weekly/seasonal reports to the Tri-Cities municipalities of number of individuals utilizing services, city of origin, and estimated cost savings.
- Acted as primary contact for The Garrison hotel management, Tri Cities EMS providers, county welfare officers, and other involved parties
- Managed the requisition of meals and donations provided by the community
- Developed a working operations manual for the 2021-22 warming center
- Lead a multi-organizational project to support individuals being displaced by local police

09/2019 - 11/2020

MaineHealth, Biddeford, ME

Employment Specialist

- Assisted in the development of the York County Vocational Rehabilitation (VR) contract office, the single CRP utilized in York County by the Dept of VR.
- Completed clinical duties including intake, assessment, and planning.
- Assisted clients with resume development, interview prep, job search and follow-up plans.
- Provided benefits counseling to educate clients on work incentives provided by SSA and DHHS.
- Worked closely with VR counselors to ensure client goals were met with set timeframes
- Served on the "Remote Working Advisory Council" to develop tools and policies required by the
 COVID- 19 pandemic.

10/2017 - 4/2019

Maine Behavioral Healthcare, Biddeford, ME

Program Manager, Residential and Community Rehabilitation

- Supervised a team of 3 case managers and 7 residential workers, supporting 22 clients in 3 programs.
- In residential, provided support to 6 clients in a long-term group home setting, including medication administration, treatment plan development, annual psycho-social assessment, and coordination with outside providers.
- In community rehab, provided case management to 16 residents in two supported apartment programs, including med administration and education, treatment plan development, psycho-social assessment, suicide assessment, and provider coordination, with the goal of transitioning to full independence.
- Provided 24/7 clinical on-call support to all residential programs on a rotating schedule.
- Developed and instated department-wide policies and procedures including Client Medication Self-Administration, Use of Medical Marijuana, Residential Suicide Assessment and Safety Planning, and Community Rehab Admission and Discharge procedures.
- Participated in an agency-wide planning group to initiate the ZeroSuicide initiative.

10/2012 - 10/2017

Maine Behavioral Healthcare, Biddeford, ME

Clinical Case Worker, ACT team

- Worked within a multidisciplinary team consisting of case managers, an RN, psychiatrists, and therapists, serving a combined caseload of 60-80 consumers, carrying a primary caseload of 20+.
- Performed clinical duties including intake/assessment, goal development and implementation, discharge planning, referrals, supportive counseling, provider collaboration.
- Ensured that all consumer needs were met while meeting state and federal requirements and deadlines.
- Provided 24/7 clinical on-call support to all ACT team consumers on a rotating schedule.
- Successfully started and facilitated a weekly men's mental health support group.

12/2013 - 5/2014

Port Resources, Inc, Portland, ME

Assistant Manager, DD Residential

- Acted as assistant manager for 4 residential programs, with a total of 14 consumers and 40+ staff.
- Responsible for all payroll, census management, staff scheduling, and staff supervision.
- Participated in agency wide on-call rotation.
- Performed direct care, covering all shifts, as needed.
- Worked with QA dept, ensuring all consumer needs were met, within all agency/state requirements
- Completed all paperwork in accordance with agency and state mandated timelines.

10/2004 - 10/2011

Opportunity Alliance, Portland, ME

Community Integration Case Manager (as Youth Alternatives Ingraham)

- Worked on a team of mental health case managers, and with a personal caseload of 30+ clients.
- Performed all clinical duties including intake/assessment, goal development and implementation, discharge planning, referrals, supportive counseling, provider collaboration.
- Ensured that all clients' needs were met while meeting all state and federal requirements and deadlines.
- Ensured all program and agency productivity requirements were met on a continuing basis.
- Worked closely with IT during design and implementation of new paperless, agency-wide, client

management system.

- Acted as an IT super-user and preliminary point of contact for IT questions at the program level.
- Provided 24/7 clinical on-call support to all areas of the agency on a rotating schedule.

In-Home Support (as Ingraham)

- Worked with a team of mental health case managers, with a personal caseload of 30+ clients.
- Provided in-home skills development services as identified on case manager created service plan.
- Attended appointments with outside providers, including medical, psychiatric, therapeutic, housing related, legal, insurance, and childcare providers.
- Ensured that all clients' needs were met while meeting all state and federal requirements and deadlines.
- Ensured that all program and agency productivity requirements were met on a continuing basis.

Crisis Support (as Ingraham)

- Worked in an eight bed, short stay crisis stabilization unit.
- Provided daily support for adults with mental illness in crisis as an alternative to hospitalization.
- Administered and monitored medications and vital signs as directed by staff psychiatrist.
- Completed all paperwork required, including intake/assessment, service plan development and implementation, referrals, discharge planning, and financial management.

EDUCATION, MEMBERSHIPS, AND CERTIFICATIONS:

University of Southern Maine – BSW to be completed in 2022
Holbrook Jr. Sr. High School, Holbrook, MA - HS Diploma - Graduated 1995
American Mensa - Member - 2009 - Current
MHRT/C
ACRE Certified
Work and Benefits Navigator
Progressive Employment

SARAH JONES

4.55

PROFESSIONAL SUMMARY

Trustworthy and compassionate human service professional. Dedicated, quick to learn and works well in stressful situations. 2 years of experience working with homeless individuals/families, individuals who have an SUD and/or individuals who have been diagnosed with a serious mental illness to help those clients meet their needs for survival, success and stability.

SKILLS

- Intakes and assessments
- Policies and procedures
- Team leadership
- Advocacy

- Valid NH HMIS License
- Training coordination
- Suicide prevention training
- Case Management

WORK HISTORY

Homeless Outreach Coordinator

Community Action Partnership of Strafford County - Dover, NH

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06/2019 - Current

- Triage and refer clients who are referred through NH 211 system to shelter.
 Utilize NH HMIS to document interactions with clients and coordinate care.
- Protect client's Private Health Information through adherence to HIPPA and Part 42 laws
- Provide assertive street outreach to clients in their tents, cars and other public places
- Collaboraté with other social service agencies such as, DCYF, BEAS & C4H to ensure positive health
 and social outcomes for clients
- Participate in community engagement strategies, such as speaking at churches, DARLA and other events aimed at public awareness and social policy regarding homelessness
- Utilizé appropriate de-escalation strategies to communicate effectively with clients experiencing acute mental health and/or substance use related crises:
- Advocate for clients who are experiencing housing crises at city welfare and in the shelter intake system
- Conduct and coordinate Housing and Urban Development's annual Point-In-Time Survey of homelessness across Stafford County

Volunteer Outreach Worker

Hand Up Health Services - Dover, NH

06/2018 - 11/2019

- Worked with leadership to define volunteer mission and set standards.
- · Participated in organizational and strategic planning for 2019
- Oversaw training and mentoring of up to 4 new team members each quarter

- Met with participants to conduct assessments of their current situations and establish practical harm reduction strategies.
- Educated individuals and communities to utilize naloxone as an overdose reversal agent.
- Completed required documentation in a timely manner
- Displayed sensitivity to the cultural and linguistic needs of participants and communities served
- Served as the main point of contact for Monday, Tuesday and Wednesday night needle exchange

Production Worker

Savers - Portsmouth, NH

09/2013 - 04/2015

- Located and brought donated merchandise to appropriate areas in storefront
- Sorted donations according to standardized procedures
- · Checked all donated garments for functionality and quality
- Determined quality and priced handbags.
- Organized and rotated stock from Men's clothing area in storefront daily

Canvasser

NextGen Climate - Dover

08/2014 - 11/2014

- Interacted with voters in the seacoast area to promote awareness of candidate's positions pertaining to climate change
- Fostered a positive work environment by consistently treating all employees and voters with respect and consideration
- Accurately logged all daily voter interactions

Care Provider

GSIL - Dover, NH

08/2011 - 11/2012

- Promoted the social, emotional and physical health of clients through diverse activities
- · Completed all daily living tasks to enhance the quality of life of clients
- Adapted environments to meet changing physical needs of clients
- Kept clients safe by removing hazards and correcting problems
- Planned and cooked nutritious meals to meet specific dietary needs

EDUCATION

High School Diploma

Oyster River High School - Durham, NH

2009

Associate of Arts: Liberal Arts

Southern New Hampshire University - Hooksett, NH

2017

Bachelor of Arts: Human Services

Southern New Hampshire University - Hooksett, NH

Present

- Coursework in Addictions, Law & Ethics, Sociology and Psychology
- Concentration in Substance Abuse Counseling

Kathleen Rafferty

Career Objective:

To provide guidance, case management, and counseling to clients affected by homelessness and other social and emotional barriers in a way that optimizes individuals' unique skills and emotional capital; to help guide positive client experiences and relationships by demonstrating healthy boundaries and working as part of a team in a dynamic, like-minded organization.

Highlights of Qualifications Offered

Exemplary Customer/Client Service Skills: Provision of consistently high quality service and care to diverse populations including elderly individuals, those with physical and emotional challenges, retail customers, homeowners, children and families in a variety of work settings.

Lived Experience/Recovery Knowledge: Knowledge of a variety of recovery avenues and modes of treatment, along with personal experience with homelessness and achieving and maintaining long-term sobriety and recovery.

Security Services: Provided security to ensure safety and security of patients and staff in hospital settings, including property, perimeter security, and assessment of potential threats, triaging calls, and ensuring overall safety of establishment.

Proven Property Management Experience: Management of properties and homes, assessment of owner and diverse tenant concerns and needs including housekeeping, residential and commercial cleaning, interior painting, plastering, and light landscaping, maintaining inventory of supplies, and providing exceptional service.

Professional Work Summary

- Greater Seacoast Community Health, Peer Recovery Support Coordinator, (12/2020-present)
- Home Depot, Merchandiser, St. Petersburg, FL (3/2018-3/2020)
- Kittery Animal Hospital, Kennel Supervisor, Kittery, ME (2016-2017)
- Wentworth Senior Living, Custodian, Portsmouth, NH (2014-2016)
- Hannaford Supermarkets, Bakery Associate, Hampton, NH (2014-2015)
- North Shore Dog, Daycare Attendant, Danvers, MA (2012-2014)
- McGarr Security Services, Security Officer, Peabody, MA (2013)
- Caritas Communities, Property Manager, Everett, MA (2010-2012)
- Home Depot, Merchandiser, Quincy, MA (2008-2011)

Education

- 2021 (anticipated) CRSW certification
- 2020-2021Peer Recovery Coach Classes
- 2010-2012 Massachusetts School of Pet Grooming-Medford, MA
- 2000 Project Place, Project 90 Career Training Program-Boston, MA
- 1990 High School Diploma, Weymouth North High School-Weymouth, MA

Community Action Partnership of Strafford County 577 Central Ave., Ste. 10 Dover, NH 03820

Key Personnel

Name	i.t. Tid.	Calami	0/ P-: J C	America Del d'Essera
Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Daniel Clark	Director of Housing/Homeless Services	68556.80	30	20567.04
Sarah Jones	Homeless Outreach Manager	65702	100	65702
Kathleen Rafferty	Homeless Outreach	50700	100	50700
<u> </u>				

Subject: Emegency Solution's Grant (RFA-2022-DEHS-01-EMERG-03)

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

AGREEMENT

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

GENERAL PROVISIONS

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1.	10	1			-		/! .

1.1 State Agency Name	:	1.2 State Agency Address	_				
New Hampshire Department of	Health and Human Services	129 Pleasant Street Concord, NH 03301-3857					
1.3 Contractor Name	 	1.4 Contractor Address					
Easter Seals New Hampsh	ire	555 Auburn Street Manchester, NH 03103					
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation				
(603) 623-8863	05-95-42-423010- 79270000	January 1, 2026	\$1,506,289				
1.9 Contracting Officer for Sta	te Agency	1.10 State Agency Telephone Number					
Nathan D. White, Director		(603) 271-9631					
1.11 Contractor Signature Docusioned by: Usabritt Solsky-Steven	S Date: 5/27/2022	1.12 Name and Title of Contractor Signatory Lisabritt Solsky-Stevens Chief Growth Officer					
1.13 State Agency Signature Docusigned by: Karen Helert	Date: 5/31/2022	1.14 Name and Title of State Agency Signatory Karen Hebert Division Director					
1.15 Approval by the N.H. Dep	partment of Administration, Divis	ion of Personnel (if applicable)					
Ву:		Director, On:					
1.16 Approval by the Attorney Docusioned by: Foliagn Gunnin 748734844941460	General (Form, Substance and E.	execution) (if applicable) On:					
1.17 Approval by the Governor G&C Item number:	r and Executive Council <i>(if appli</i>	G&C Meeting Date:					

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

- 3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
- 3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

- 5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
- 5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

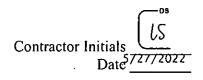
- compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
- 5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
- 5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

- 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
- 6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
- 6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

- 7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
- 7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
- 7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.



8. EVENT OF DEFAULT/REMEDIES.

- 8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.
- 8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
- 8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

- 9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

- 10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
- 10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
- 10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.
- 11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

- 12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
- 12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.
- 13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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.

EXHIBIT B

Scope of Services

1. Statement of Work

- The Contractor shall provide services in this agreement to New Hampshire 1.1. citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- The Contractor shall ensure services are available Statewide. 1.2.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. **HUD Definition of Literally Homeless:**
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

Scope of Services Applicable to Services 1.6.

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:
 - 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.
 - 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to,

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family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless Definition, Recordkeeping Requirements and Criteria.

- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).

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- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - 1.6.9.2. Determining and prioritizing provision of assistance;
 - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
 - 1.6.9.5. Conducting habitability or housing quality standards inspections;
 - 1.6.9.6. Terminating program assistance; and
 - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9!8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10 The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.6.14. Street Outreach Program
 - 1.6.14.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.

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- 1.6.14.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
 - 1.6.14.2.1. Client engagement.
 - 1.6.14.2.2. Providing funding to support costs of activities to identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to programs targeted people experiencina to homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.
- 1.6.14.3. <u>Case Management:</u> The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.
 - 1.6.14.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.
- 1.6.14.4. Emergency Health Services: The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals.

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operating in community- based settings, including but not limited

- 1.6.14.4.1. Streets.
- 1.6.14.4.2. Parks.
- 1.6.14.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.14.5. The Contractor shall provide or refer for treatment including but not limited to:
 - 1.6.14.5.1. Assessing a program participant's health problems and developing a treatment plan.
 - 1.6.14.5.2. Assisting program participants to understand their health needs.
 - 1.6.14.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
 - 1.6.14.5.4. Providing medication and follow- up services.
- Emergency Mental Health Services: The Contractor shall provide 1.6.14.6. direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.14.7. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.14.8. The Contractor shall utilize funds to be used only for these services to the extent that other appropriate mental health services are inaccessible or unavailable within the community.
- 1.6.14.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.14.10. Transportation: The Contractor shall provide transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered peopled by:

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to emergency shelters or other service facilities are also eligible. These costs include the following:

- 1.6.14.10.1. The cost of a program participant's travel on public transportation;
- 1.6.14.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
- 1.6.14.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.14.11. <u>Coordination of Efforts:</u> To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.14.11.1 Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
 - 1.6.14.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.14.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
 - 1.6.14.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
 - 1.6.14.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

1.6.15. Housing Stabilization

- 1.6.15.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.15.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.15.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.

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- 1.6.15.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.15.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
 - 1.6.15.5.1. Provide funding for first month's rent and/or security deposit as needed;
 - 1.6.15.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
 - 1.6.15.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
 - 1.6.15.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
 - 1.6.15.5.5. Facilitate landlord mediation and negotiation;
 - 1.6.15.5.6. Assist individuals and families with connecting with legal services related to eviction proceedings;
 - 1.6.15.5.7. Assist individuals and families with understanding leases;
 - 1.6.15.5.8. Assist individuals and families with obtaining utility services;
 - 1.6.15.5.9. Provide tenant counseling;
 - 1.6.15.5.10. Provide information about and referrals to other providers;
 - Develop individualized housing and service plans that include planning a path to permanent housing stability;
 - 1.6.15.5.12. Use the centralized or coordinated assessment system for housing prioritization;

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- 1.6.15.5.13. Provide support through case management of those served once housed for continued success;
- 1.6.15.5.14. Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
- 1.6.15.5.15. Assist individuals and families with obtaining federal, state, and local benefits to obtain and maintain housing, which may include but is not limited to:
 - 1.6.15.5.15.1. Childcare services.
 - 1.6.15.5.15.2. Employmentand education resources.
 - 1.6.15.5.15.3. Healthcare and mental health services.
 - 1.6.15.5.15.4. Services for substance use disorder (SUD).
 - 1.6.15.5.15.5. Life skills training.
 - 1.6.15.5.15.6. Veteran services.
- 1.6.15.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

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- 3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:
 - 3.1.1. ESG CAPER: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
 - 3.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
 - 3.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

- 4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:
 - 4.1.1. Street Outreach:
 - 4.1.1.1. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
 - 4.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
 - 4.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

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Easter Seals of New Hampshire

EXHIBIT B

Housing Stabilization **4**.1.2.

- 4.1.2.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- At least eighty-five percent (85%) of households that exit 4.1.2.2. a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- At least eighty percent (80%) of households that exit a 4.1.2.3. Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a vear.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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.

Federal Civil Rights Laws Compliance: Culturally and Linguistically 5.2. **Appropriate Programs and Services**

The Contractor shall submit, within ten (10) days of the Agreement 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.

5.3. **Credits and Copyright Ownership**

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- All materials produced or purchased under the Agreement shall flave 5.3.2.

Easter Seals of New Hampshire Contractor Initials 5/27/2022 Page 10 of 13 Date

EXHIBIT B

prior approval from the Department before printing, production, distribution or use.

- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 5.3.3.1. Brochures.
 - 5.3.3.2. Resource directories.
 - 5.3.3.3. Protocols or guidelines.
 - 5.3.3.4. Posters.
 - 5.3.3.5. Reports.
- 5.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

5.5. Eligibility Determinations

- 5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 5.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 5.5.3. In addition to the determination forms required by the Departments the Contractor shall maintain a data file on each recipient of services

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Easter Seals of New Hampshire

Contractor Initials

5/27/2022

EXHIBIT B

hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
 - 6.1.1 Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations

EXHIBIT B

of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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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Easter Seals of New Hampshire

Contractor Initials

5/27/2022

Date

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EXHIBIT C

Payment Terms

- 1. This Agreement is funded by:
 - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget.
- 4. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
- 7. The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.

EXHIBIT C

- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov
 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 understhe

EXHIBIT C

Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, SFY 2022 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Easter Seels New Hampshire, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2021 - June 30, 2022

	- 1		Total Program Cost				Contractor Share / Mate	±h .	Fun	re ·	
Line Item		.Direct	Indirect	Total	Direct		Indirect	Total	Direct	Indirect	Total
I. Total Salary/Wages	13	179,570.00		\$ 197,527.	XX \$	\$ -	s -	\$.	\$ 179,570.00	\$ 17,957.00 \$	197,527.0
2. Employee Benefits	5	49,382.00	\$ 4,935.00	\$ 54,320.)O \$		\$ -	\$ -	\$ 49,382.00	\$ 4,938.00 \$	54,320,00
3. Consultants	1 \$	2,915.00	\$ 292.00	\$ 3,208.	XX S	•	\$ -	\$	\$ 2,916.00	\$ 292,00 \$	3,208.00
4:- Equipment:	- s-		s	3			\$	\$	s	3	
Rental	1\$		\$.	\$.	\$	-	\$ -	\$	· ·	\$	
Repair and Maintenance	\$	•	\$	\$ -	\$	-	\$ -	\$	S	5	
Purchase/Depreciation	5	-	\$	3	5	•	\$ ·	s .	s -	5 5	
5. Supplies;	5		5 -	\$.	\$		\$ ·	\$	\$ -	5 5	
Educational	\$	•	s -	\$.	\$	-	\$ -	\$	\$ -	5 5	
Lab	\$		\$	\$.	\$	•	\$ -	\$.	s -	\$	
Pharmacy	\$		\$	S .	5	-	\$.		\$ -	5 - 5	
Medical	\$		\$	\$ -	\$	-	\$ -	\$ -	5 .	5 5	
Office	\$	6,633.00	\$ 683.00	\$ 7,516.	XO \$	•	\$ -	S -	\$ 6,633.00	\$ 683.00 \$	7,518,00
B. Travel	\$	6,425.00	\$ 643.00	\$ 7,068.	XX \$		3 .	is .	\$ 6,425.00	\$ 643.00 S	7,068.00
7. Occupancy	\\$	•	\$	\$.	\$	-	\$ -	5 -	\$ -	5 - 5	
Current Expenses	S	-	s .	\$ -	\$		\$ ·	3	\$ -	3 - 3	
Telephone	\$	2,001.00	\$ 200.00	\$ 2,201.)O S		\$ ·	[\$	\$ 2,001.00	\$ 200.00 S	2,201.00
Postage	3		\$	\$ -	\$	•	\$.	-	\$ -	3 3	
Subscriptions	\$		-	\$ -			\$ -	\$	\$	5 3	
Audit and Legal	\$	•	\$	\$.	\$		\$ -	-	S -	3_ 3	
Insurance	\$		-	\$ -	\$		s -	3	\$.	5 - 3	
Board Expenses	\$	•	\$	\$.	\$	•	\$ -	-	\$ -	5 5	
P. Software	\$	•	-	\$.	\$	•	\$ -		\$ -	\$ - \$	•
10. Marketing/Communications	\$		· .	\$ -	1 \$		s -	5	s .	5 5	
11. Staff Education and Training] \$	-	\$	\$.	\$		\$ -	· .	\$	5 - 5	
12. Subcontracts/Agreements	\$	•	S -	\$.	- \$	•	\$ -		\$	3 3	
 Other (specific details mandatory); 	\$		3	\$	\$	•	\$ -	-	S .	5 5	
13Other - Assistance (Housing)	\$	-	\$.	\$.			\$.		\$.	3 - 3	
13. Other - Assistance-Street Outreach	\$	1,853.00	\$ 188.00	\$ 2.039.	00		\$	\$ -	\$ 1,853.00	\$ 188.00 \$	2,039.0
13. Other - Assistance-Rapid Rehousing	\$	6,943.00		\$ 7,637.		943.00	\$ 594.00	\$ 7,637.00	\$.	3 - 3	
13. Other - Assistance-Homeless Prevention	\$	2,976,00	\$ 298,00	\$ 3,274.	00 S 2	976.00	\$ 298.00	5_ 3,274.00	\$.	5 · S	
Other - Assistance-Housing Stabilization	S	131,605.00	\$ 13,160.00	\$ 144,785.	0 \$ 68	182.00	\$ 6,818,00	\$ 75,000.00	\$ 63,423.00	\$ 6,342.00 S	89,765.0
	\$		\$	\$.	S		\$ -	\$	\$.	5 5	-
	\$		\$	\$.	\$		\$ -	5	\$.	S - S	
TOTAL	- 1	390,504.00	\$ 39,051.00	\$ 429,555.	0 3 78	101.00	\$ 7,810.00	3 85,911.00	\$ 312,403.00	31,241.00 \$	343,644.04

Indirect As A Percent of Direct

10.0%

Contractor Initiats 5/27/2022

Easter Seals of New Hampshire RFA-2022-DEHS-01-EMERG-03 Exhibit C-1, SFY 2022 Budget Page 1 of 1

Exhibit C-2, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Easter Seals New Hampshire, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

	\top		Total Program Cost			Contractor Share / Matc	h	Fun	ded by DHH3 contract sh	re
Line Item		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$	165,659.00		\$ 182,225.00	\$.	\$ <u> </u>	<u> </u>	\$ 185,859.00		
2. Employee Benefits	s	45,557.00	\$ 4,556,00	\$ 50,113.00	5 -	s .	\$ -	\$ 45,557.00		50,113.00
3. Consultants	1 \$	1,642.00	\$ 184.00	\$ 1,806.00	·\$ ·	\$ -	\$	\$ 1,642.00	\$ 164.00	1,806.00
4. Equipment:	3		\$	\$	\$ -	\$	\$	s— · · ·	s ·	
Rental	\$		\$ ·	\$ -	\$	s .	\$	\$	\$	
Repair and Maintenance	3		-	\$.	\$.	s	<u> \$</u>	\$		
Purchase/Depreciation	\$		s -	\$	\$	S		5 -	5 -	
5. Supplies:	\$	•	\$	\$	\$ -	s .		\$ ·	\$	<u>·</u>
Educational	3		3	\$.		\$.	\$	\$	\$	
Lab	5		5	\$	\$	5		\$ -	5 - :	
Pharmacy	8		\$	S -	\$ -	\$ ·	\$ ·	\$	\$.	
Medical	\$		-	\$.	5 .	\$		\$ -	\$ -	
Office	3	2,706.00	\$ 271,00	\$ 2,977.00		-	1 5	\$ 2,708.00		2,977.00
8. Travel	8	7,625.00	\$ 752.00	\$ 8,387.00	3 .	\$ ·	15	\$ 7,625.00	\$ 762.00	8,387.00
7. Occupancy	\$		5	\$	5	S	-	s -	5	
8. Current Expenses	5	•	\$	5	\$ -	\$ -		\$	3	•
Telephone	\$	2,322.00	\$ 232.00	\$ 2,554.00		\$ <u> </u>	-	\$ 2,322.00	\$ 232.00	2,554.00
Postage	\$	•	-			\$ ·] \$	\$.	\$ ·	-
Subscriptions	\$		5	\$	\$.	\$	<u> </u>	\$	5 -	<u> </u>
Audit and Legal	3		\$	\$	\$	-] \$	\$.	3	•
Insurance	\$		5	S .	.	S -		\$ -	8 - 1	•
Board Expenses	S		5	\$	3	\$ -] \$	\$	3	•
9. Software	5	•	\$	<u> </u>			<u> </u>	\$	3	<u> </u>
10. Marketing/Communications	_ S			\$.		\$ ·	-	s -		<u> </u>
11. Staff Education and Training	. 5		<u> </u>	\$	5 .	5 -	-	\$ -	<u> </u>	•
12. Subcontracts/Agreements	S	•	<u>s</u> .	\$	\$	<u> </u>	<u> </u>	\$.	3	<u> </u>
13. Other (specific details mandatory):	\$	•	3	\$.	<u>.</u>	<u> </u>	<u> </u>	\$ ·	3	<u> </u>
13. Other - Assistance (Housing)	\$	48,645.00	\$ 4,865.00	\$ 53,510.00	<u></u>	\$	<u> \$</u>	\$ 48,645.00	\$ 4,865.00	53,510.00
13. Other - Assistance-Street Outreach	S		<u> </u>	\$	\$	-	15	\$.	3	•
13. Other - Assistance-Rapid Rehousing	3	13,887.00		\$ 15,276.00						<u> </u>
13. Other - Assistance-Homeless Prevention	\$_	5,951.00		\$ 6,548.00					<u> </u>	•
13. Other - Assistance-Housing Stabilization	5	48,701.00	\$ 4,870.00	\$ 53,571.00		\$ 4,870,00	\$ 53,571.00		3	<u>- </u>
	\$		-	<u>s</u> .	<u> </u>		<u> </u>	<u> </u>	3	-
	\$		<u> </u>	\$	<u> </u>	<u> </u>	\$	\$.	3	·
TOTAL	1	342,695.00	\$ 34,270.00	\$ 376,965.00	\$ 68,539.00	\$ 6,854.00	\$ 75,393.00	\$ 274,156.00	\$ 27,416.00	301,572.00

Easter Seals of New Hampshire RFA-2022-DEHS-01-EMERG-03 Exhibit C-2, SFY 2023 Budget Page 1 of 1

Exhibit C-3, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Easter Seals New Hampshire, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2023 - June 30, 2024

		*	Total Program Cost			Contractor Share / Matcl	h	Funded by DHHS contract share				
Line Item		Direct. :-	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total		
1. Total Salary/Wages	\$	166,601,00	\$ 16,660.00	\$ 183,261.00	\$ -	\$ -	5 -	\$ 166,601.00				
2. Employee Benefits	\$	45,818.00	\$ 4,582.00	\$ 50,398.00	\$	\$	-	\$ 45,816.00	\$ 4,582.00 \$	50,398.00		
3. Consultants	\$	1,642.00	\$ 164.00	\$ 1,806.00	-	\$.	\$	\$ 1,642.00	\$ 164.00 \$	1,806.00		
4. Equipment:	\$		\$	\$	S .	\$	\$	\$ -	5 - 3			
Rental	\$	-	\$	\$.	-	\$ -	s -	s -	s - S			
Repair and Maintenance	\$		\$	5 .	-	\$	\$	5	5			
Purchase/Depreciation	\$	-	\$	\$.	s ·	\$	5	\$ -	5 - 5			
5. Supplies:	\$	•	\$	5 .	\$ -	\$	S -	\$ -	S - [S			
Educational	\$		\$	S -	-	\$	\$.	\$	5 5			
tub	\$	-	\$	\$.		\$	3	\$ -	5 - [\$			
Pharmacy	\$	•	\$	\$	-	\$	[\$ ·	\$	s - [s	•		
Medical	\$	-	\$	\$ -	-	\$.	\$	š -] ş	-		
Office	\$	2,706.00	\$ 271.00	\$ 2,977,00	\$	\$ - _	\$	\$ 2,708.00	\$ 271.00 \$	2,977.00		
6. Travel	\$		\$	\$ -] \$	\$ -	S -	\$	s · s	•		
7. Occupancy	\$	7,625.00	\$ 763.00	\$ 8,388.00	\$ -	s .	5 .	\$ 7,625.00	\$ 763.00 \$	5,388.00		
8. Current Expenses	3	-	\$	\$	[s <u>-</u>	-	S -	\$ -	s · [5	-		
Telephone	\$	2,322,00	\$ 232.00	\$ 2,554.00	-	-	\$ ·	\$ 2,322.00	\$ 232.00 \$	2,554,00		
Postage	\$			\$.	-	5 -	\$	S -	<u>s - s</u>			
Subscriptions	\$	•	5	\$	\$	3 -	\$ ·	\$.	s · s	•		
Audit and Legal	\$		-	\$.	-	5		S .	<u>s - [</u> s			
Insurance	\$	•	5 -	\$ -	-	\$ -] \$.	\$	s · \$	•		
Board Expenses	\$		-	\$ -	-	\$.	-	\$	s - s	<u> </u>		
9. Software	\$	-	\$.	\$	\$	5	-	\$	s - s	•		
10. Marketing/Communications	\$	-	\$	\$ -	-	s .	S .	\$.	s · s			
11. Staff Education and Training	\$	<u>-</u>		\$.	· ·	\$	-	\$.	s - s			
12. Subcontracts/Agreements	\$	•	5	\$.	\$	\$ <u>-</u> -	-	•	<u>s - [s</u>			
13. Other (specific details mandatory):	\$		\$	S .	-	s .	-	•	s - s			
13. Other - Assistance (Housing)	\$	47,444.00	\$ 4,744.00	\$ 52,188.00		\$ -	\$	\$ 47,444.00	\$ 4,744.00 \$	52,188.00		
13. Other - Assistance-Street Outreach	5		\$	\$	S -	S -	\$	\$ -	5			
13. Other - Assistance-Rapid Rehousing	\$	13,887,00		\$ 15,278.00				\$ -	s - S	•		
13. Other - Assistance-Homeless Prevention	\$	5,951.00						\$ -	<u> </u>			
13. Other - Assistance-Housing Stabilization	\$	48,701.00	\$ 4,870.00	\$ 53,571.00	\$ 48,701.00	\$ 4,870,00	\$ 53,571.00	5 -	5 - 5	· ·		
	\$		\$	\$.	\$	\$.	<u> </u>	S -	3			
	S	•	\$	\$ -	\$ -	s -		\$	s . S			
TOTAL	\$	342,695.00	\$ 34,270.00	\$ 376,965.00	\$ 68,539.00	\$ 6,854.00	\$ 75,393.00	\$ 274,158.00	\$ 27,416.00 3	301,572.00		

Indirect As A Percent of Direct

10.0%

Contractor Initials

Oate 5/27/2022

Easter Seals of New Hampshire RFA-2022-DEHS-01-EMERG-03 Exhibit C-3 SFY 2024 Budget Page 1 of 1

Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Easter Seats New Hampshire, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

			Total Program Cost				Cor	ntractor Share / Matcl	h		Funded by DHHS contract share				
Line Item		- Direct	MICHIGO		Total	Direct		Indirect	Total	1	- Direct	Indirect		Total	
. Total Salary/Wages	\$	166,685.00		\$	183,354.00	\$ -	\$	•		\$	166,685.00	5 15,669.00	2	183,354,0	
. Employee Benefits	\$	45,637.00	\$ 4,583.00	\$	50,420.00	\$ -	3	-	\$	\$	45,837.00			50,420.0	
. Consultants	\$	1,642.00	\$ 164,00	\$	1,805.00	5 -	\$		3	- 3	1,642,00		1	1,806,0	
. Equipment:	\$		5	\$		<u>.</u>	\$		\$	\$		\$	\$		
Rental	S		5	\$	•	s -	\$		\$	3	.	s .	3		
Repair and Maintenance	\$		\$	\$		<u> </u>	\$	-	5	3		\$	3		
Purchase/Depreciation	\$		\$ -	\$	-	.	5	-	\$	13		5 -	3		
. Supplies:	\$	-	\$.	\$	•	s -	\$		\$ -	3	i	3	Š		
Educational	\$		\$	\$	· -	s -	\$		\$ -	13		<u>s</u> .	3		
Lab	5		<u>; </u>	\$	- 1	S -	15		5	13		<u> </u>	Š		
Pharmacy	2		\$.	\$	·	s -	\$		s -	3	• •	s .	š		
Medical	\$	-	\$.	\$	-	5	3		<u>.</u>	15		. .	š		
Office	\$	7.205.00	\$ 721.00	\$	7,927.00	<u> </u>	13		5	3	7,206.00	\$ 721.00	Š	7,927.0	
3. Travet	\$		\$ -	S	•	<u> </u>	3		3 :	3		. 2	ž		
Cocupancy	\$	7,825.00	\$ 763.00	\$	8,388.00	\$.	\$		š .	s	7,625.00	\$ 763.00	3	8,388.0	
Current Expenses	3		\$	\$	1	s -	13		\$	Š		\$	Š		
Telephone	3	2,322.00	\$ 232.00	s	2,554.00	<u>.</u>	\$		\$	1 5	2,322,00	\$ 232.00	1	2,554.0	
Postage	5		\$ -	\$		s .	\$		\$	s	-,	\$.	1		
Subscriptions	5		\$ -	\$.	\$		s -	5		<u>s</u> .	Š		
Audit and Legal	\$	- 1	<u> </u>	5	-	s - ·	\$		3	\$		\$.	Š		
Insurance	\$		\$	\$	-	ş <u> </u>	\$		\$	\$		\$	ì	-	
Board Expenses	15	-	\$ -	\$	- 1	<u> </u>	\$		\$.	s		2	Š		
). Software	S		\$ -	\$	-	\$ -	5	-	<u>.</u>	1		\$	ŧ		
Marketing/Communications	s		\$ -	1 8		\$	5			\$		<u> </u>	÷		
Staff Education and Training	\$		\$ -	3		\$ -	18		\$	Š		3 .	1		
2. Subcontracts/Agreements	\$		\$.	\$		s :	5	-	\$	Š	 	\$.	Ť		
Other (specific details mandatory):	\$		\$ -	\$		<u> </u>	\$		\$	5		<u>.</u>	š		
3. Other - Assistance (Housing)	\$	42,839.00	\$ 4,284,00	S	47,123.00	s -	s		3	s	42,839.00	\$ 4,284,00	š	47.123.0	
3. Other - Assistance-Street Outreach	\$	-	s -	3	-	\$.	15		\$.	5		2 .	•	47,120.0	
3. Other - Assistance-Rapid Rehousing	S	13,887.00	\$ 1,389.00	\$	15,278,00	\$ 13,887,00	s	1,389,00	\$ 15,278,00	5		<u>. </u>	1		
Other - Assistance-Homeless Prevention	\$	5,951.00	\$ 595.00	\$	6,548.00	\$ 5,951.00		595.00	\$ 6,548,00			<u> </u>	İ		
Other - Assistance-Housing Stabilization	S	48,701.00	\$ 4,870.00	\$	53,571.00			4,870,00	\$ 53,571.00			<u>.</u>	š		
	15		\$	S	- 1		15		3	13	 +	-	i -	<u>:</u>	
	\$	•	\$.	\$		\$	13	-	<u> </u>	Ť		. 2	1		
TOTAL	3	342,695,00	34,270.00	3	376,965.60	\$ 68,539,00	1	6,854,00	5 75,393.00	Ηŧ	274,156.00	\$ 27,416.00	' 	301,572.0	

Easter Seals of New Hampshire RFA-2022-DEHS-01-EMERG-03 Exhibit C-4, SFY 2025 Budget Page 1 of 1

Exhibit C-5, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Easter Seats New Hampshire, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

	L		Total Program Cost				Con	tractor Share / Match		Funded by DHHS contract share			
Line item		Direct	Indirect		Total	Direct		Indirect	Total	Direct	Indirect	Total	
1,- Total Salary/Wages	- \$	109,275.00	\$ 10,928.90	\$	-120,203.00	·	3		3	\$ 109,275.00	\$ 10,928.00 \$	120,203.00	
2. Employee Benefits	75	30,050.00	\$ 3,005.00	\$	33,055.00	\$.	\$	•	\$.	\$ 30,050.00	3,005.00 \$	33,055.00	
3. Consultants	5	621.00	\$ 82.00	\$	903.00	\$ -	\$		s -	\$ 821.00	\$ 82.00 \$	903,00	
4Equipment;	\$		\$.	\$	•	\$.	\$	•	\$ ·	\$.	S - S		
Rental	\$		s -	\$		\$ -	\$		\$	\$ ·	5 5		
Repair and Maintenance	5		s -	\$	-	\$ -	\$		\$ -	\$ -	\$ 5	· · · · · · · ·	
Purchase/Depreciation	3		ş .	\$	• 1	5 -	\$		\$ -	5 -	3 - 3		
5. Supplies:	\$.	\$	•	\$ -	\$		\$	\$	S - S		
Educational	5	-	3 -	5	-	\$ -	3		s -	\$ -	3 5		
Lab	\$		5	S		\$.	S		5 -	\$.	5 - 5		
Pharmacy	\$			\$		\$.	\$		\$	\$ ·	S		
Medical	\$	-	\$ -	S	-	\$ -	\$	•	s -	S -	\$ 5		
Office	S	1,353.00	\$ 135.00	\$	1,488,00	\$	4		<u>\$</u>	\$ 1,353.00	\$ 135,00 \$	1,488.00	
6. Travel	5	3,813.00	\$ 381.00	\$	4,194.00	\$ -	\$		\$	\$ 3,813.00	381,00 \$	4,194.00	
7. Occupancy	5		5 -	\$			\$		\$ -	S .	5 - 5		
8. Current Expenses	5		\$ -	5	- 1	\$	\$		\$	\$ ·	5 . 5	-	
Telephone	3	1,163.00	\$ 116.00	\$	1,279.00	S -	5		s -	\$ 1,163.00	\$115.00 \$	1,279.00	
Postage	\$	•	\$.	\$	•	\$.	4		\$.	\$.	5 - 5		
Subscriptions	3		\$	\$		5 -	4		5	\$	5 5	-	
Audit and Legal	\$		s -	\$		5 -	5		s -	\$.	\$ 5	•	
Insurance	\$		\$ -	\$		5 -	5		\$ -	5	5 . 5		
Board Expenses	5		\$ -	5		s -	\$		\$	s <u>-</u>	\$	• • • • • • • • • • • • • • • • • • • •	
9. Software	\$		<u>. </u>	5		\$ -	\$		s -	\$ -	- 5		
10. Marketing/Communications	\$	•	\$ -	5	•	\$	\$		\$	\$.	S - S		
11. Staff Education and Training	3		-	\$		\$ -	\$		5 -	\$ -	\$	•	
12. Subcontracts/Agreements	\$		\$	\$	•	\$ ·	\$	•	5 -	\$.	S - S	-	
13. Other (specific details mandatory);	\$		3	\$.		5	5		\$	s ·	5		
13. Other - Assistance (Housing)	\$	88,006.00	\$ 8,801.00	\$	96,807.00		3		S -	\$ 88,006.00	\$ 8,801.00 \$	96,807.00	
13. Other - Assistance-Street Outreach	\$		\$ -	\$		\$	\$		\$	5 .	5 5		
13. Other - Assistance-Rapid Rehousing	\$	6,943.00	\$ 694.00	\$	7,637.00	\$ 6,943.00		694.00	\$ 7,637.00	\$ -	5 5	·	
13. Other - Assistance-Homeless Prevention	\$	2,975.00		\$	3,274.00			298.00	3,274.00		\$		
13, Other - Assistance-Housing Stabilization	\$	48,701.00	\$ 4,870.00	\$	53,571,00	\$ 48,701.00	\$	4,870.00	\$ 53,571.00	\$.	3 3		
	5	-	\$ -	5	-	\$ -	\$	-	5 -	5 -	3 5	•	
	s		\$.	\$	•	•	5	•	•	\$.	S S		
TOTAL	3	293,101.00	3 29,310.60	3	322,411,00	\$ 58,620,00	₹	5,862,00	\$ 64,482,00	\$ 234,481.00	5 23,448.00 \$	257,929.00	

Indirect As A Percent of Direct 10.0%

Contractor Initials

Date 5/27/2022

Easter Seals of New Hampshire RFA-2022-DEHS-01-EMERG-03 Exhibit C-5, SFY 2026 Budget Page 1 of 1

New Hampshire Department of Health and Human Services Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

Vendor Initials

Date 5/27/2022

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: Easter Seals New Hampshire

Joseph Street Seals New Hampshire

Name: Lisabritt Solsky-Stevens Title: Chief Growth Officer

Vendor Initials

Date

Date

Date

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 subcontractor), 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-I.)
- 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: Easter Sea	ls New Hampshire
		DocuSigned by:	
5/27/2022		Lisabnitt Solsky-Stevens	
Date		Name Lisabritt Solsky-	Stevens
		Title: Chief Growth Off	icer
		·	Ds
			ls
		Exhibit E - Certification Regarding Lobbying	Vendor Initials
CU/DHHS/110713	1	Page 1 of 1	5/27/2022 Date

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

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: Easter Seals New Hampshire

5/27/2022

Usabritt Solsky-Stevens

Name: Lisabritt Solsky-Stevens

Title: Chief Growth Officer

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2



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

US

Contractor Initials



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: Easter Seals New Hampshire

DocuSigned by:

5/27/2022

Date

lisabritt Solsky-Stevens

Name: Lisabritt Solsky-Stevens

Title

Chief Growth Officer

Exhibit G

tractor Initials

Contractor Initials



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: Easter Seals New Hampshire

5/27/2022

Lisabritt Solsky-Stevens

DocuSigned by:

Name Lisabritt Solsky-Stevens

Title: Chief Growth Officer

Exhibit H – Certification Regarding Environmental Tobacco Smoke Page 1 of 1 Contractor Initials

Date

Date

Date



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.
- "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.
- "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, TitleXIII, 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.
- "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).
- "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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

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

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

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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) Obligation's 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
 - 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

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.
- 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.
- I. 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 the see purposes that make the return or destruction infeasible, for so long as Business

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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) <u>Termination for Cause</u>

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) <u>Miscellaneous</u>

- a. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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.
- 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. <u>Interpretation</u>. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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

5/27/2022 Date



Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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 Fleatur and Fluman Services	Laster Sears New Hampshire				
The State by:	Namesof the Contractor				
Karen Hebert	lisabritt Solsky-Stevens				
Signature of Authorized Representative	Signature of Authorized Representative				
Karen Hebert	Lisabritt Solsky-Stevens				
Name of Authorized Representative	Name of Authorized Representative				
	Chief Growth Officer				
Title of Authorized Representative	Title of Authorized Representative				
5/31/2022	5/27/2022				
Date	Date				

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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 recipient's 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: Easter Seals New Hampshire

5/27/2022

Date

—Docusigned by: Lisabritt Solsky-Stevens

Name Lisabintt Solsky-Stevens

Title:

Chief Growth Officer

Contractor Initials

Date

Date



	í	FORM A	
	the Contractor identified in Solow listed questions are true a		
1.	The DUNS number for your	085573467 entity is:	
2.	receive (1) 80 percent or mo loans, grants, sub-grants, ar	tion's preceding completed fiscal year, did your business or organization of your annual gross revenue in U.S. federal contracts, subcontracts d/or cooperative agreements; and (2) \$25,000,000 or more in annual deral contracts, subcontracts, loans, grants, subgrants, and/or	
	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.	business or organization thro	to information about the compensation of the executives in your bugh periodic reports filed under section 13(a) or 15(d) of the Securities. S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of	S
	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 organization are as follows:	on of the five most highly compensated officers in your business or	
	Name:	Amount:	
	Name:	Amount;	
	Name:	Amount;	
	Name:	Amount:	
	Name:		



DHHS Information Security Requirements

A. Definitions:

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

- "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.
- "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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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.

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

-DS Contractor Initials 5/27/2022 Date



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.
- 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

- 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.
- 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.
- 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

Contractor Initials ______

Date

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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.

- 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

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

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Exhibit K
DHHS Information
Security Requirements
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Exhibit K





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

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

- 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.
- 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.
- 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

- 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.). DS

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Exhibit K **DHHS Information** Security Requirements Page 5 of 9

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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Date _

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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 <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

Contractor Initials ______

V5. Last update 10/09/18

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:

- Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 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

Contractor Initials _____

Date

5/27/2022



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

Contractor Initials _____

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 9 of 9

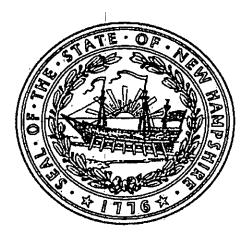
State of New Hampshire Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that EASTER SEALS NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 06, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 61290

Certificate Number: 0005774611



IN TESTIMONY WHEREOF,

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

this 9th day of May A.D. 2022.

David M. Scanlan Secretary of State

CERTIFICATE OF AUTHORITY

ed Officer of the Corporation/LLC	hereby certify that:
/Secretary/Officer ofEaster S	• • • • • • • • • • • • • • • • • • • •
	of the Board of Directors/shareholders, duly called and Directors/shareholders were present and voting.
ky Stevens, Chief Growth Office Title of Contract Signatory)	r_(may list more than one person)
	e, Inc. to enter into contracts or agreements with the
uments, and any amendments,	nd further is authorized to execute any and all documents revisions, or modifications thereto, which may in his/he this vote.
tamendment to which this certific this Certificate of Authority. I fur certificate as evidence that the parties to full authority to bind the corp	repealed and remains in full force and effect as of the cate is attached. This authority remains valid for thirty ther certify that it is understood that the State of New person(s) listed above currently occupy the position(s) oration. To the extent that there are any limits on the contracts with the State of New Hampshire, all such Signature of Elected Officer Name: Cynthia Ross Title: Assistant Secretary
	py of a vote taken at a meeting of the D, at which a quorum of the D, at which a quorum of the D, at which a quorum of the D, at which a quorum of the D, at which a quorum of the D, at which this certificate as evidence that the proposed in the full authority to bind the corporation in the D, at which this certificate as evidence that the proposed in the corporation in the D, at which the corporation in the D, at which the proposed in the D, at which the proposed in the D. The D, at which the proposed in the D. The D, at which the D, at which the D, at which the D. The D, at which the D. The D, at which the D. The D, at which t

Client#: 497072

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ACORD. CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 8/26/2021

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(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s). CONTACT NAME: PRODUCER PHONE (A/C, No, Ext): 855 874-0123 E-MAIL ADDRESS: USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 INSURER(S) AFFORDING COVERAGE 855 874-0123 INSURER A: Philadolphia Indemnity Insurance Co. 18058 INSURED INSURER B : Easter Seals NH, Inc. INSURER C : 555 Auburn Street INSURER D Manchester, NH 03103 INSURER E : INSURER F : **CERTIFICATE NUMBER: REVISION NUMBER:** COVERAGES 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. POLICY EFF POLICY EXP ADDI ISHBR

LTR	TYPE OF INSURANCE	INSR	WVD	POLICY NUMBER	(MM/DD/YYYY)	(MAN/DOMYYYY)	LIMIT	5
Α	X COMMERCIAL GENERAL LIABILITY	X	X	PHPK2319126	09/01/2021	09/01/2022	EACH OCCURRENCE	s1,000,000
	CLAIMS-MADE X OCCUR		1		1		DAMAGE TO RENTED PREMISES (En occurrence)	\$100,000
			1	,			MED EXP (Any one person)	s 5,000
ł			1		1		PERSONAL & ADV INJURY	s 1,000,000
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1	POLICY PRO- X LOC		1				PRODUCTS - COMPIOP AGG	s3,000,000
l	OTHER:							\$
Α	AUTOMOBILE LIABILITY	X	X	PHPK2319129	09/01/2021	09/01/2022	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
1	X ANY AUTO	1	1			1	800(LY INJURY (Per person)	\$
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	X AUTOS ONLY X AUTOS ONLY		l				PROPERTY DAMAGE [Per accident]	s
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A	X UMBRELLA LIAB X OCCUR	X	X	PHUB783186	09/01/2021	09/01/2022	EACH OCCURRENCE	\$15,000,000
	EXCESS LIAB CLAIMS MADE		1				AGGREGATE	s15,000,000
l	DED X RETENTION \$ \$10K	<u> </u>						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER OTH-	
ļ	ANY PROPRIETOR/PARTNER/EXECUTIVE	N/A					E.L. EACH ACCIDENT	S
	(Mandatory in NH)	'''/-			İ	İ	E.L. DISEASE - EA EMPLOYEE	s
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	5
Α	EDP			PHPK2319126	09/01/2021	09/01/2022	\$1,619,050	
	i i						\$500 Deductible	,
	<u> </u>						Special Form Incl Tr	neft
	DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Supplemental Names*: Easter Seals ME, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum							
i Sur	oniemental Names":Easter Seals I	ME.	ınc	Manchester Alcohol Rehab	nitation Cer	nter. Inc., dt	oa i ne Farnum	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Supplemental Names*: Easter Seals ME, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum
Center, Easter Seals VT, Inc., &
The Homemakers Health Services. The General Liability policy includes a
Blanket Automatic Additional insured Endorsement that provides Additional insured and a Blanket Walver of
Subrogation status to the Certificate Holder, only when there is a written contract or written agreement
between the named insured and the certificate holder that requires such status, and only with regard to the
(See Attached Descriptions)

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

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above referenced on behalf of the endorsement with "Primary and	he named insured. The General Liability policy contains a special		· · · · · ·
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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 11/30/2021

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.

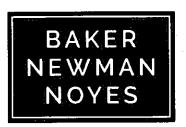
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Mission:

Easterseals provides exceptional services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.



Easter Seals New Hampshire, Inc. and Subsidiaries

Consolidated Financial Statements and Other Financial Information

Years Ended August 31, 2021 and 2020 With Independent Auditors' Report

Baker Newman & Noyes LLC

MAINE | MASSACHUSETTS | NEW HAMPSHIRE

800.244.7444 | www.bnncpa.com

CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2021 and 2020

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Baker Newman & Noyes LLC
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

We have audited the accompanying consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2021 and 2020, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

To the Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits 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 December 14, 2021, on our consideration of Easter Seals New Hampshire, Inc. and Subsidiaries' 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 Easter Seals New Hampshire's, Inc. and Subsidiaries' 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 Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Baker Nawman & Noyes LLC Manchester, New Hampshire December 14, 2021

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2021 and 2020

		2021	2020
	ASSETS.	2021	2020
Current assets:			
Cash and cash equiva	alents	\$14,389,013	\$ 8,234,594
Restricted cash	•	82,461	_
Short-term investmen	nts, at fair value	10,681,421	3,555,005
Program and other ac		8,593,338	9,046,180
Contributions receive		224,865	329,945
	d other current assets	633,702	700,139
Total current asse	ts	34,604,800	21,865,863
Assets limited as to use		2,357,939	2,154,522
Investments, at fair valu		15,889,181	13,850,923
Other assets		378,877	143,015
Fixed assets, net		29,899,801	<u>28,462,718</u>
		\$ <u>83,130,598</u>	\$ <u>66,477,041</u>
	LIABILITIES AND NET ASSETS		•
Current liabilities:	<u>ELADIENTES AND NET ABBETO</u>		
Accounts payable		\$ 2,312,551	\$ 2,000,480
Accrued expenses		6,895,135	7,155,936
Deferred revenue		1,862,583	1,339,654
	terest rate swap agreement	387,067	389,577
. Current portion of lo		1,222,914	<u>2,198,630</u>
Total current liab	ilities	12,680,250	13,084,277
Other liabilities		2,682,812	2,154,522
	ment, less current portion	1,851,184	2,507,497
Long-term debt, less cu		<u>28,771,371</u>	18,746,040
Total liabilities		45,985,617	36,492,336
Net assets:	,		
Without donor restri	ctions	31,026,464	23,812,787
With donor restriction	ons	6,118,517	<u>6,171,918</u>
Total net assets		37,144,981	29,984,705
l		\$ <u>83,130,598</u>	\$ <u>66,477,041</u>

See accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

Public support and revenue:	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total
Public support: Contributions, net	\$ 732,689	\$ 327,971	\$ 1,060,660
Special events, net of related direct costs of \$643,937	1,171,144	208,832	1,379,976
Annual campaigns, net of related direct costs of \$42,502 Bequests	418,831 4,091	37,458 -	456,289 4,091
Net assets released from restrictions	837,627	(837,627)	
Total public support	3,164,382	(263,366)	2,901,016
Revenue:			
Fees and tuition Grants Dividend and interest income Rental income Other	60,020,761 33,096,374 625,522 29,775 549,546	8,878 - -	60,020,761 33,096,374 634,400 29,775 549,546
Total revenue	94,321,978	8,878	94,330,856
Total public support and revenue	97,486,360	(254,488)	97,231,872
Operating expenses: Program services:			
Public health education	42,458	_	42,458
Professional education Direct services	3,192 <u>82,595,976</u>		3,192 <u>82,595,976</u>
Total program services	82,641,626	-	82,641,626
Supporting services: Management and general Fundraising	9,427,520 1,249,556		9,427,520 1,249,556
Total supporting services	10,677,076		10,677,076
Total functional expenses	93,318,702	-	93,318,702
Support of National programs	105,185		105,185
Total operating expenses	93,423,887		93,423,887
Increase (decrease) in net assets from operations	4,062,473	(254,488)	. 3,807,985

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2021

	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
Other non-operating expenses, gains and losses: Change in fair value of interest rate swap	\$ 658,823	\$ -	\$ 658,823
Net unrealized and realized gains on investments, net Decrease in fair value of beneficial	1,830,767	201,783	2,032,550
interest in trust held by others Loss on sales and disposals of fixed assets	- (40,958)	(696) -	(696) (40,958) 702,572
Contribution of net assets from acquisition – see Note 15	<u>702,572</u> . <u>3,151,204</u>		3,352,291
Total increase (decrease) in net assets	7,213,677	(53,401)	7,160,276
Net assets at beginning of year	23,812,787	<u>6,171,918</u>	29,984,705
Net assets at end of year	\$ <u>31,026,464</u>	\$ <u>6,118,517</u>	\$ <u>37,144,981</u>

See accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2020

Public support and revenue:	Without Donor Restrictions	With Donor Restrictions	<u>Total</u>
Public support:			
Contributions, net	\$ 635,769	\$ 560,250	\$ 1,196,019
Special events, net of related	Ψ 033,707	· • 500,250	Ψ 1,120,012
direct costs of \$796,900	771,249	86,820	858,069
Annual campaigns, net of related	,,,,,,,,,	00,020	050,005
direct costs of \$87,600	369,157	62,978	432,135
Bequests	221,908	02,770	221,908
Net assets released from restrictions	<u>755,040</u>	(755,040)	221,700
. Net assets released from restrictions		(733,040)	
Total public support	2,753,123	(44,992)	2,708,131
Revenue:			
Fees and tuition	63,063,228	_	63,063,228
Grants	28,717,978	, –	28,717,978
Dividend and interest income	580,379	18,073	598,452
Rental income	34,045	_	34,045
Other	<u>524,750</u>		524,750
Total revenue	92,920,380	18,073	92,938,453
Total public support and revenue	95,673,503	(26,919)	95,646,584
Operating expenses:			
Program services:			
Public health education	129,094	_	129,094
Professional education	10,963	_	10,963
Direct services	84,460,37 <u>3</u>	_	84,460,373
Direct services	<u>01,100,575</u>		01,100,075
Total program services	84,600,430	-	84,600,430
Supporting services:			
Management and general	8,802,004	_	8,802,004
Fundraising	891,482		<u>891,482</u>
Total supporting services	9,693,486		9,693,486
Total functional expenses	94,293,916	_	94,293,916
Support of National programs	83,093		83,093
Total operating expenses	94,377,009		94,377,009
Increase (decrease) in net assets from operations	1,296,494	(26,919)	1,269,575

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2020

	Without Donor <u>Restrictions</u>	With Donor Restrictions	<u>Total</u>	
Other non-operating expenses, gains and losses: Change in fair value of interest rate swap Net unrealized and realized gains on	\$ (242,081)	\$ -	\$ (242,081)	
investments, net Increase in fair value of beneficial	711,416	94,474	805,890	
interest in trust held by others Other non-operating gains		21,320	21,320 1,502	
·	470,837	<u>115,794</u>	586,631	
Total increase in net assets	1,767,331	88,875	1,856,206	
Net assets at beginning of year	22,045,456	6,083,043	28,128,499	
Net assets at end of year	\$ <u>23,812,787</u>	\$ <u>6,171,918</u>	\$ <u>29,984,705</u>	

See accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

						Total Program			
· · · · · · · · · · · · · · · · · · ·							•	and Su	pporting
	Program Services			Supporting Services			Services Expenses		
	Public Health Education	Profes- sional Education	Direct Services	<u>Total</u>	Manage- ment and General	Fund- <u>Raising</u>	<u>Total</u>	<u>2021</u>	<u>2020</u>
Salaries and related expenses	\$11,096	\$ -	\$64,176,399	\$64,187,495	\$6,044,992	\$ 870,368	\$ 6,915,360	\$71,102,855	\$72,786,243
Professional fees	17,291	_	7,842,755	7,860,046	2,100,809	164,328	2,265,137	10,125,183	9,192,052
Supplies	790	_	1,989,877	1,990,667	131,147	39,046	170,193	2,160,860	2,332,888
Telephone	_	_	513,962	513,962	184,045	1,810	185,855	699,817	680,452
Postage and shipping	_	_	25,110	25,110	19,618	7,956	27,574	52,684	53,535
Occupancy	_	_	2,389,582	2,389,582	338,318	70,122	408,440	2,798,022	2,765,081
Outside printing, artwork and media	5,090	_	4,927	10,017	5,130	5,852	10,982	20,999	51,796
Travel	7	_	1,236,068	1,236,075	13,024	1,686	14,710	1,250,785	1,538,838
Conventions and meetings	_	3,192	55,272	58,464	16,905	2,432	19,337	77,801	201,166
Specific assistance to individuals	_	_	1,379,455	1,379,455	108	_	108	1,379,563	962,562
Dues and subscriptions Minor equipment purchases	_	-	25,725	25,725	13,398	4,003	17,401	43,126	33,721
and equipment rentals	775	_	153,295	154,070	158,601	4,137	162,738	316,808	307,379
Ads, fees and miscellaneous	7,409	_	222,711	230,120	84,777	73,409	158,186	388,306	533,260
Interest	_	_	764,208	764,208	144,791	´-	144,791	908,999	936,518
Depreciation and amortization	_	<u></u>	1,816,630	1,816,630	171,857	4,407	176,264	1,992,894	1,952,115
Miscellaneous business tax				<u> </u>					(33,690)
	\$ <u>42,458</u>	\$ <u>3,192</u>	\$ <u>82,595,976</u>	\$ <u>82,641,626</u>	\$ <u>9,427,520</u>	\$ <u>1,249,556</u>	\$ <u>10,677,076</u>	\$ <u>93,318,702</u>	\$ <u>94,293,916</u>
	0.05%	6 0.00%	88.51%	6 88.56%	6 10.10%	6 1.34%	6 11.44%	6 100.00%	6 100.00%

See accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2020

		Prog	ram Services		Sin	pporting Ser		Total Program and Supporting Services Expenses
	Public Health Education	Profes- sional Education	Direct Services	<u>Total</u>	Manage- ment and General	Fund- Raising	<u>Total</u>	2020
Salaries and related expenses	\$ 63,997	\$ -	\$66,101,195	\$66,165,192	\$5,930,175	\$690,876	\$6,621,051	\$72,786,243
Professional fees	16,450	_	7,431,705	7,448,155	1,692,500	51,397	1,743,897	9,192,052
Supplies	1,403	_	2,250,675	2,252,078	53,836	26,974	80,810	2,332,888
Telephone	_	_	472,978	472,978	203,806	3,668	207,474	680,452
Postage and shipping	670	_	24,322	24,992	19,191	9,352	28,543	53,535
Occupancy	_	_	2,375,772	2,375,772	323,638	65,671	389,309	2,765,081
Outside printing, artwork and media	15,707	-	9,823	25,530	10,063	16,203	26,266	51,796
Travel	20	_	1,517,141	1,517,161	16,319	5,358	21,677	1,538,838
Conventions and meetings	17,258	10,963	106,513	134,734	57,268	9,164	66,432	201,166
Specific assistance to individuals		_	962,562	962,562	_	_	_	962,562
Dues and subscriptions Minor equipment purchases	451	-	22,833	23,284	8,849	1,588	10,437	33,721
and equipment rentals	775	_	192,132	192,907	113,204	1,268	114,472	307,379
Ads, fees and miscellaneous	12,363	_	452,113	464,476	63,974	4,810	68,784	533,260
Interest	_	_	766,789	766,789	169,729	_	169,729	936,518
Depreciation and amortization	_	_	1,807,510	1,807,510	139,452	5,153	144,605	1,952,115
Miscellaneous business tax			(33,690)	(33,690)				(33,690)
	\$ <u>129,094</u>	\$ <u>10,963</u>	\$ <u>84,460,373</u>	\$ <u>84,600,430</u>	\$ <u>8,802,004</u>	\$ <u>891,482</u>	\$ <u>9,693,486</u>	\$ <u>94,293,916</u>
	0.14%	0.01%	89.57%	6 89.72%	9.33%	6 0.95%	6 10.28%	6 100.00%

See accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Increase in net assets	\$ 7,160,276	\$ 1,856,206
Adjustments to reconcile increase in net assets to		
net cash provided by operating activities:		
Depreciation and amortization	1,992,894	1,952,115
Bond issuance costs amortization	6,110	6,110
Increase in fair value of beneficial		
interest in trust held by others	696	(21,320)
Net loss (gain) on sales and disposals of fixed assets	40,958	(1,053)
Change in fair value of interest rate swap	(658,823)	242,081
Gain on conversion of long-term debt to grant revenue	(1,140,000)	_
Net unrealized and realized gains on investments, net	(2,032,550)	(805,890)
Donor restricted contributions	(327,971)	(560,250)
Contribution of net assets from acquisition	(702,572)	_
Changes in operating assets and liabilities:		
Program and other accounts receivable	706,473	2,362,020
Contributions receivable	105,080	169,271
Prepaid expenses and other current assets	77,756	(177,703)
Other assets	16,437	18,231
Accounts payable and accrued expenses	22,693	100,912
Deferred revenue	496,622	956,366
Other liabilities	191,374	346,935
Net cash provided by operating activities	5,955,453	6,444,031
Cash flows from investing activities:		
Purchases of fixed assets	(2,184,030)	(1,031,798)
Proceeds from sale of fixed assets	20,323	2,660
Change in investments, net	(7,132,124)	(711,622)
Change in assets limited as to use	(203,417)	56,982
Cash, cash equivalents and restricted cash acquired from		•
acquisition	<u>365,413</u>	
Net cash used by investing activities	(9,133,835)	(1,683,778)
Net easif used by investing activities	(2,133,033)	(1,005,770)
Cash flows from financing activities:		
Repayment of long-term debt	(1,074,073)	(1,619,767)
Proceeds from long-term debt	10,161,364	1,192,103
Donor restricted contributions	327,971	<u>560,250</u>
Net cash provided by financing activities	9,415,262	132,586

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2021 and 2020

		<u>2021</u>	<u>2020</u>
Increase in cash, cash e	quivalents and restricted cash	\$ 6,236,880	\$ 4,892,839
Cash, cash equivalents	and restricted cash, beginning of year	8,234,594	3,341,755
Cash, cash equivalents	and restricted cash, end of year	\$ <u>14,471,474</u>	\$ <u>8,234,594</u>
Supplemental disclosur Interest paid	e of cash flow information:	\$ <u>875,000</u>	\$ <u>934,000</u>

See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Easter Seals Maine, Inc. (Easter Seals ME); Manchester Alcoholism Rehabilitation Center (Farnum Center); and Easter Seals Vermont, Inc. (Easter Seals VT). Easter Seals New Hampshire, Inc. is the sole member of each subsidiary. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

Easter Seals NH's purpose is to provide (1) programs and services for people with disabilities and other special needs, (2) assistance to people with disabilities and their families, (3) assistance to communities in identifying and developing needed services for residents, and (4) a climate of acceptance for people with disabilities and other special needs which will enable them to contribute to the well-being of the community. Easter Seals NH operates programs throughout New Hampshire, Maine, and Vermont.

2. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of Easter Seals New Hampshire, Inc. and the subsidiaries of which it is the sole member as described in note 1. Significant intercompany accounts and transactions have been eliminated in consolidation.

Cash, Cash Equivalents and Restricted Cash

Easter Seals NH considers all highly liquid securities purchased with an original maturity of 90 days or less to be cash equivalents. Cash equivalents consist of cash, overnight repurchase agreements and money market funds, excluding assets limited as to use.

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of \$9,677,021 and \$3,555,005 as of August 31, 2021 and 2020, respectively.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations as well as security deposit accounts held for tenants.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows at August 31:

ı	<u>2021</u>	<u>2020</u>
Cash and cash equivalents Restricted cash	\$14,389,013 <u>82,461</u>	\$8,234,594 ——
i	\$ <u>14.471.474</u>	\$ <u>8,234,594</u>

Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in other non-operating expenses, gains and losses in the accompanying consolidated statements of activities and changes in net assets. Donated securities are stated at fair value determined at the date of donation.

Beneficial Interest in Trust

Easter Seals NH is the beneficiary of a trust held by others recorded in other assets in the accompanying consolidated statements of financial position. Easter Seals NH has recorded as an asset the fair value of its interest in the trust and such amount is included in net assets with donor restrictions, based on the underlying donor stipulations. The change in the interest due to fair value change is recorded within other non-operating expenses, gains and losses as activity with donor restrictions.

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. See also note 8.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

No long-lived assets were deemed impaired at August 31, 2021 and 2020.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2021 and 2020 was \$6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

Revenue Recognition and Program and Other Accounts Receivable

Easter Seals NH accounts for revenues (mainly relating to fees and tuition in the accompanying consolidated statements of activities and changes in net assets) under Accounting Standards Codification (ASC) 606, Revenue from Contracts with Customers, and determines the amount of revenue to be recognized through application of the following steps:

- Identification of the contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as Easter Seals NH satisfies the performance obligations.

Easter Seals NH determines the transaction price based on standard charges for goods and services provided, reduced by any applicable discounts, contractual adjustments provided to third-party payors, or explicit and implicit price concessions provided to groups or individuals. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct. Determining whether products and services are distinct performance obligations that should be accounted for separately or combined as one unit of accounting may require significant judgement.

A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in fees and tuition in the year that such amounts become known.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Revenues are recognized when performance obligations are satisfied, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are deferred until any restrictions are met or allowable expenditures are incurred.

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provides reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2021 and 2020, estimated implicit price concessions of \$1,079,600 and \$1,345,100, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected.

Unconditional contributions are recognized when pledged.

Advertising.

Easter Seals NH's policy is to expense advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

Charity Care (Un'audited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$6,850,000 and \$6,494,000 for the years ended August 31, 2021 and 2020, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals ME, Easter Seals VT and Farnum Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not-for-profit entities.

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with U.S. GAAP, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc. and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for explicit and implicit price concessions in revenue, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

As of August 31, 2021, and 2020, Easter Seals NH had recognized a liability of \$2,238,251 and \$2,897,074, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an increase in net assets of \$658,823 and a decrease in net assets of \$242,081 for the years ended August 31, 2021 and 2020, respectively, in the accompanying consolidated statements of activities and changes in net assets.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Increase (Decrease) in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales and disposals of fixed assets, the contribution of assets from affiliation (see note 15) and net realized and unrealized gains and losses on investments.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 outbreak could negatively impact, for some period of time, the overall economy as well as certain business segments. Investment markets have experienced increased volatility which may negatively affect the carrying value of Easter Seals NH's investments. The pandemic resulted in the temporary closure of some of Easter Seals NH's programs and reduction in size of other programs from March 2020 through August 2021. The State of New Hampshire has since eased restrictions and lifted certain limitations on capacity restrictions. While Easter Seals NH's revenues have experienced gradual improvement since 2020, uncertainty still exists as the future is unpredictable. Easter Seals NH's pandemic response plan continues to evolve as the pandemic unfolds. In response to the pandemic, Easter Seals NH did qualify for certain federal grant funding through the Coronavirus Aid, Relief and Economic Security Act (CARES Act) and CARES Act Provider Relief Funding totaling approximately \$10,500,000 for the time period of April 2020 through August 2021, of which approximately \$4,600,000 was passed through to employees that qualified for the additional payments under certain programs. Easter Seals NH also entered into a Payroll Protection Program loan in 2021 (see note 11). Easter Seals NH believes the extent of the COVID-19 pandemic's adverse impact on operating results and financial condition has been and will continue to be driven by various factors, most of which are beyond its control and ability to forecast. The primary factors include, but are not limited to, the scope and duration of business closures and restrictions. Because of this and other uncertainties, Easter Seals NH cannot estimate the length or severity of the impact of the pandemic on its operations.

<u>Reclassifications</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, with certain practical expedients available. In July 2018, the FASB issued ASU 2018-10, Codification Improvements to Topic 842, Leases, which seeks to clarify ASU 2016-02 with respect to certain aspects of the update and ASU 2018-11, Leases (Topic 842) – Targeted Improvements, which provides transition relief on comparative reporting upon adoption of the ASU. The guidance is effective for Easter Seals NH on September 1, 2022, with early adoption permitted. Management is currently evaluating the impact of the pending adoption of ASU 2016-02 on Easter Seals NH's consolidated financial statements.

In June 2018, the FASB issued ASU No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 was effective for Easter Seals NH on September 1, 2019 as the resource recipient and was effective on September 1, 2020 as the resource provider. Adoption of this standard as the resource recipient and resource provider did not result in a significant change in these consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820) – Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. The objective of this update is to improve the effectiveness of disclosures in the notes to the financial statements by facilitating clear communication of the information required by U.S. GAAP that is most important to users of each entity's financial statements. The amendments in this update modify certain disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Easter Seals NH adopted ASU 2018-13 effective September 1, 2020 and the adoption of this standard did not have a significant impact on its consolidated financial statements.

In September 2020, the FASB issued ASU No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the statements of activities and disclose the amount of contributed nonfinancial assets recognized within the statements of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for Easter Seals NH, beginning September 1, 2021. Easter Seals NH is currently evaluating the impact of the pending adoption of ASU 2020-07 on its consolidated financial statements however does not anticipate it will result in a significant change.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 14, 2021, the date these consolidated financial statements were available to be issued.

Effective November 13, 2021, Farnum Center will no longer provide certain residential treatments at its Franklin, New Hampshire location and Easter Seals VT will no longer offer military and veteran services in Vermont, including no longer conducting Veterans Count fundraising activities in Vermont. Additionally, Easter Seals NH concluded it will exit all operations and providing services in the state of Maine by December 31, 2021. Easter Seals NH estimates that discontinuing these programs will result in a decrease of revenue of approximately \$7 million in 2022. No impairment of long-lived assets associated with these programs is anticipated.

3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

In accordance with UPMIFA, Easter Seals NH considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has clapsed) are reported as reclassifications between the applicable classes of net assets.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)

Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2021 and 2020 are as follows:

	Original Donor Restricted Gift	Accumulated	
	Maintained	Investment	
I	in Perpetuity	Gains	Total
2021			
Other initiatives	\$1,437,096	\$227,759	\$1,664,855
Operations	3,712,974	<u> </u>	3,712,974
Total endowment net assets	\$ <u>5,150,070</u>	\$ <u>227,759</u>	\$ <u>5,377,829</u>
	Original Donor		•
, ,	Original Donor Restricted Gift	Accumulated	
i i	_	Accumulated Investment	
; ; !,	Restricted Gift Maintained		Total
2020	Restricted Gift	Investment	<u>Total</u>
2020 Other initiatives	Restricted Gift Maintained	Investment	<u>Total</u> \$1,568,156
	Restricted Gift Maintained in Perpetuity	Investment Gains	

Changes in Endowment Net Assets

During the years ended August 31, 2021 and 2020, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2019	\$5,069,811
Investment return:	
Investment income, net of fees	36,927
Net appreciation (realized and unrealized), net	32,707
Contributions	119,806
Appropriated for expenditure	(2,717)
Net endowment assets, August 31, 2020	5,256,534
Investment return:	
Investment income, net of fees	105,151
Net appreciation (realized and unrealized), net	56,955
Contributions	41,921
Appropriated for expenditure	(82,732)
Net endowment assets, August 31, 2021	\$ <u>5,377,829</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)

Net assets were released from donor restrictions as follows for the years ended August 31:

i	<u>2021</u>	<u>2020</u>
Satisfaction of donor restrictions Release of appropriated endowment funds	\$754,895 <u>82,732</u>	\$752,323 <u>2,717</u>
1.	\$ <u>837,627</u>	\$ <u>755,040</u>

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2021 and 2020 are as follows:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total Non- Endowment Net Assets
2021	•		
Other initiatives	\$ 3,348,849	\$516,330	\$ 3,865,179
Operations	27,677,615	224,358	<u>27,901,973</u>
Total non-endowment net assets	\$ <u>31,026,464</u>	\$ <u>740,688</u>	\$ <u>31,767,152</u>
2020			
Other initiatives	\$ 2,558,302	\$604,502	\$ 3,162,804
Operations	21,254,485	310,882	<u>21,565,367</u>
Total non-endowment net assets	\$ <u>23,812,787</u>	\$ <u>915,384</u>	\$ <u>24,728,171</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Scals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2021 or 2020.

Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

		<u> 2021</u>	<u> 2020</u>
Purpose restriction:			
Other initiatives	\$	516,330	\$ 604,502
Operations	_	83,514	 166,867
		599,844	771,369

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)

	<u>2021</u>	<u>2020</u>
Perpetual in nature:		
Original donor restricted gift amount and amounts		
required to be maintained by donor	\$5,171,595	\$5,132,149
Investments, gains and income from which is donor restricted	227,759	148,385
Beneficial interest in perpetual trust	119,319	120,015
	<u>5,518,673</u>	5,400,549
Total net assets with donor restrictions	\$ <u>6,118,517</u>	\$ <u>6,171,918</u>

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five-year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2021), comprise the following:

Cash and cash equ	ivalents	\$14,389,013
Short-term investr	nents, at fair value	10,681,421
Program and other	accounts receivable	8,593,338
Contributions rece	ivable, net	224,865
Investments, at fai	r value	33,888,637 15,889,181
		49,777,818
Less: net assets wi	th donor restrictions	6,118,517
		\$43,659,301

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2021, and 2020, approximately \$10,177,000 and \$4,539,000, respectively, of cash and cash equivalents, and approximately \$10,681,000 and \$3,555,000, respectively, of investments were on-hand under this practice. At August 31, 2021 the cash reserve balances include \$10,000,000 in cash received through the Payroll Protection Program loan. See note 11 regarding forgiveness of this loan. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2021 and 2020 are \$236,642 and \$352,945, respectively, net of an allowance for doubtful accounts of \$27,931 and \$37,900, respectively. The long-term portion of contributions receivable are recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2021:

2022		\$252,796
2023		3,397
2024		3,380
2025	+	2,000
2026		2,000
Thereafter	•	1,000

\$<u>264.573</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

6. Revenues

Revenue by Easter Seals NH's core programs included in fees and tuition and grants consisted of the following:

	Fees and <u>Tuition</u>	Grants	Total
2021	<u> </u>	<u>Orano</u>	<u>10141</u>
Residential and educational services	\$28,646,886	\$ 982,152	\$29,629,038
Community based services	2,190,706	20,537,778	22,728,484
Farnum Center	9,104,776	3,875,518	12,980,294
Family support services	7,150,066	352,915	7,502,981
Senior services	3,831,492	2,018,562	5,850,054
Transportation services	2,999,166	36,563	3,035,729
Outpatient and early support services	1,037,854	1,580,370	2,618,224
Children development services	1,922,827	587,504	2,510,331
Workforce development	2,111,411	5,831	2,117,242
Other programs	1,025,577	3,119,181	4,144,758
	\$60.000.761	e22 006 274	£02 117 126
2020	\$ <u>60,020,761</u>	\$ <u>33,096,374</u>	\$ <u>93,117,135</u>
Residential and educational services	\$27,664,586	\$ 1,450,202	\$29,114,788
Community based services	2,460,347	19,623,362	22,083,709
Farnum Center	11,736,621	2,350,671	14,087,292
		41,778	7,149,564
Family support services Senior services	7,107,786	•	
	4,203,679	1,628,049	5,831,728
Transportation services	2,848,237	35,182	2,883,419
Children development services	2,160,115	521,157	2,681,272
Outpatient and early support services	749,605	1,690,325	2,439,930
Workforce development	2,264,498	18,033	2,282,531
Other programs	<u>1,867,754</u>	1,359,219	3,226,973
	\$ <u>63,063,228</u>	\$ <u>28,717,978</u>	\$ <u>91,781,206</u>

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2021 and 2020 are related to Farnum Center. A breakdown of Farnum Center's revenue reflected in fees and tuition in 2021 and 2020 from major payor sources is as follows:

	<u>2021</u>	<u>2020</u>
Private payors (includes coinsurance and deductibles)	\$2,845,213	\$ 3,308,385
Medicaid	6,243,173	8,453,760
Medicare	38,368	50,161
Self-pay	(21,978)	(75,685)
	\$ <u>9,104,776</u>	\$ <u>11,736,621</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

7. Leases

Operating

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately \$1,145,000 and \$1,191,000 for the years ended August 31, 2021 and 2020, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2021, through the remaining contractual term of the underlying lease agreements, are as follows:

2022 2023	.	\$1,052,625 403,129
2024		165,219
2025	1	43,943
2026		3,575
Total		\$ <u>1,668,491</u>

8. Fixed Assets

Fixed assets consist of the following at August 31:

	<u>2021</u>	<u>2020</u>
Buildings	\$ 34,233,240	\$ 32,308,605
Land and land improvements	4,565,183	4,261,724
Leasehold improvements	79,367	83,027
Office equipment and furniture	10,032,195	10,637,421
Vehicles	2,467,043	2,536,824
Construction in progress	678,379	34,154
	52,055,407	49,861,755
Less accumulated depreciation and amortization	<u>(22,155,606)</u>	<u>(21,399,037</u>)
	\$ <u>29,899,801</u>	\$ <u>28,462,718</u>

Depreciation and amortization expense related to fixed assets totaled \$1,992,894 and \$1,952,115 in 2021 and 2020, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

		<u>2021</u>	<u>2020</u>
Cash and cash equ	ivalents	\$ 242,131	\$ 546,327
Marketable equity	securities	2,239,468	1,744,518
Mutual funds		25,484,877	16,125,311
Corporate and for	eign bonds	397,883	534,722
Government and a	gency securities	564,182	609,572
		28,928,541	19,560,450
Less: assets limited	d as to use	<u>(2,357,939</u>)	(2,154,522)
Total investments,	at fair value	\$ <u>26,570,602</u>	\$ <u>17,405,928</u>

The composition of assets limited as to use totaling \$2,357,939 and \$2,154,522 at August 31, 2021 and 2020, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 2% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$816,000 and \$694,000 for the years ended August 31, 2021 and 2020, respectively.

Easter Seals New Hampshire, Inc. offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals New Hampshire, Inc. contributed approximately \$84,000 and \$95,500 to this plan during the years ended August 31, 2021 and 2020, respectively. The assets and liabilities associated with this plan were \$2,357,939 and \$2,154,522 at August 31, 2021 and 2020, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings

		•
Borrowings consist of the following at August 31:		
	<u> 2021</u>	<u>2020</u>
Revenue Bonds, Series 2016A, tax exempt, issued through the New		
Hampshire Health and Education Facilities Authority (NHHEFA),		
with an annual LIBOR-based variable rate equal to the sum of		
(a) 0.6501 times one-month LIBOR (which will be replaced with		
a benchmark rate in 2022), plus (b) 0.6501 times 2.45%		
(1.65% at August 31, 2021), due in annual principal payments		
increasing from \$47,083 to \$62,917 with a final payment of		
\$6,875,413 due in May 2027, secured by a pledge of all gross		
revenues and negative pledge of cash, investments and real estate.	\$10,643,336	\$11,198,332
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA,		•
with a fixed rate at 3.47%, annual principal payments continually		
increasing from \$17,430 to \$21,180 with a final payment of		
\$4,539,703 due in May 2027, secured by a pledge of all gross		
revenues and negative pledge of cash, investments and real estate.	5,897,177	6,206,321
Various notes payable to a bank with fixed interest rate of 2.24%,		
various principal and interest payments ranging from \$150 to \$1,070		
payable monthly through dates ranging from September 2021		
through September 2025, secured by vehicles with a net book value		
of \$293,989 at August 31, 2021.	256,662	260,524
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal		
and interest of \$12,200 payable monthly, due in February 2030,		
secured by an interest in certain property with a net book value of		
\$3,993,066 at August 31, 2021.	2,074,653	2,151,334
Note payable to the City of Rochester, New Hampshire, payable in	•	
annual payments of \$16,408, including interest at 3.35% and net of		
\$7,290 of principal and interest loan funding grant, through July 1,		
2027, secured by an interest in certain property with a net book		
value of \$936, 19 at August 31, 2021.	87,859	100,885
Notes payable to the State of New Hampshire, 0% interest, advance		
amount payable in full at date of maturity on November 30, 2020,		,
if not forgiven.	_	1,140,000
Payroll Protection Program loan, 1% interest, advance amount payable		
in equal monthly payments of principal and interest commencing on		
the first business day after the end of the deferment period		
(July 31, 2022), due April 2026.	10,000,000	_
Note payable to NHHFA, 0% interest, repaid at the time of construction		
loan closing on the project or the project being determined infeasible		
by the Authority, in which case, the loan shall be forgiven, and no	45.000	
repayment expected.	45,000	_
Note payable to NHHFA, 0% interest, conditional repayment terms,		
based off surplus cash availability, due October 2031, secured by an		
interest in certain property with a net book value of \$767,433 at	E21 407	
August 31, 2021.	531,486	_

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

	<u>2021</u>	<u>2020</u>
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of \$523,250 at August 31, 2021. Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of \$4,518 on October 1 each year for 10 years through October 2026 can be forgiven if certain conditions	\$ 492,448	\$ -
are met, secured by an interest in certain property with a net book value of \$767,433 at August 31, 2021	72,280	
	30,100,901	21,057,396
Less current portion Less net unamortized bond issuance costs	1,222,914 106,616	2,198,630 112,726
	\$ <u>28,771,371</u>	\$ <u>18,746,040</u>
Principal payments on long-term debt for each of the following years end	ding August 31 a	re as follows:
2022 2023 2024 2025 2026 Thereafter		\$ 1,222,914 3,645,114 3,693,599 3,733,141 2,871,255 14,934,878
		\$ <u>30,100,901</u>

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are seventeen notes payable totaling \$256,662 and nineteen notes payable totaling \$260,524 at August 31, 2021 and 2020, respectively, that originated under this agreement. Availability under this agreement at August 31, 2021 and 2020 is \$243,338 and \$239,476, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate (which will be replaced with a benchmark rate in 2022) plus 2.25% (2.34% at August 31, 2021). Under an event of default, the interest rate will increase from the one-month LIBOR rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2021 and 2020.

On July 16, 2020, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank with borrowing availability of up to \$4 million. Outstanding advances were due upon the expiration date on November 16, 2020, and the revolving line of credit was not renewed upon expiration. The interest rate charged on outstanding borrowings was the one-month LIBOR rate plus 2.25%. Under an event of default, the interest rate would increase from the one-month LIBOR rate plus 2.25% to the then applicable rate plus 5.00%. The line was secured by a first priority interest in the securities and income in a specified Easter Seals New Hampshire, Inc. bank account held with the bank. The agreement required an unused fee in the amount of 0.15% on the average daily principal amount of the unused portion.

NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued \$13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued \$9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

Morigage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Farnum Center entered into a \$2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are \$12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs (see note 15). The funds were used for improvements on 214 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. So long as the Organization continues to comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, the Organization will not be required to repay this loan or any interest. No payments were made in 2021. The note is secured by the property.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction and permanent financing on 224 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2021.

Notes Payable

Effective September 1, 2018, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between The Homemakers Health Services, Inc. and the City of Rochester, New Hampshire that obtained grants and other funding commitments to fund the costs associated with the design and construction of an extension of the City of Rochester, New Hampshire's public sewer mains to service the Organization's property in Rochester, New Hampshire. The costs associated with the extension of the sewer main were \$523,298, which was funded by grants of \$181,925 and a promissory note, payable to the City of Rochester, New Hampshire of \$341,373. The promissory note bears interest at 3.35% per annum. In addition, the City of Rochester, New Hampshire was approved for a loan funding grant in the amount of \$145,798, which consisted of the loan principal funding of \$105,018 and the loan interest funding of \$40,780. A net principal promissory note payable of \$236,355 was recorded with an issue date of July 1, 2017.

On June 25, 2020, Easter Seals New Hampshire, Inc. entered into a \$640,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this loan may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In November 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On June 25, 2020, Farnum Center entered into a \$500,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this note may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In October 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On October 14, 2020, Easter Seals New Hampshire, Inc. entered into agreement with NHHFA for a technical assistance loan in an amount not to exceed \$45,000 for the Rochester Supportive Housing Project (the project). The interest rate charged is fixed at 0.00%, and the loan shall be repaid at the time of construction loan closing on the project whether the project was financed with NHHFA funds or another funding source. Should the project not proceed to a closing, whether financed through NHHFA or another funding source, and the project be determined infeasible by NHHFA, then the loan shall be forgiven, and no repayment expected.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement dated July 1, 2016 that was made between the Organization and the City of Manchester through the Community Improvement Program. The funds were used for facility upgrades on 214 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. Annual principal payments of \$4,518 commencing October 1, 2017 can be forgiven through October 1, 2026 so long as the Organization can demonstrate the agreed-upon objectives have been achieved. The note is secured by the property.

Payroll Protection Program Loan

On April 16, 2021, Easter Seals NH entered into a promissory note for an unsecured loan in the amount of \$10,000,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest had original terms that were forgivable after the covered period as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the period. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on Easter Seals NH's business.

Easter Seals NH intends to use the proceeds for purposes consistent with the PPP. While Easter Seals NH currently believes that its use of the loan proceeds will meet conditions for forgiveness of the loan, as of the date of issuance of these financial statements, there is no assurance that Easter Seals NH will not take actions that could cause Easter Seals NH to be ineligible for forgiveness of the loan, in whole or in part. Any unforgiven portion of the PPP loan bears interest at 1%, with a deferral of payments for the first ten months. Beginning February 16, 2022, principal and interest payments for any unforgiven portion of the PPP loan will be due monthly through April 16, 2026. The PPP loan may be prepaid at any time without penalty.

Easter Seals NH has accounted for the PPP loan in accordance with the FASB ASC Topic 470 and included the full \$10,000,000 within debt in the August 31, 2021 consolidated statement of financial position.

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. On December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 0.67 to LIBOR times 0.6501. The swap agreement had an outstanding notional amount of \$10,643,336 and \$11,198,332 at August 31, 2021 and 2020, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

The fair value of the above interest rate swap agreement totaled \$2,238,251 and \$2,897,074 at August 31, 2021 and 2020, respectively, \$387,067 and \$389,577 of which was current at August 31, 2021 and 2020, respectively. During the years ended August 31, 2021 and 2020, net payments required by the agreement totaled \$391,075 and \$327,834, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals New Hampshire, Inc. is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2021, Easter Seals New Hampshire, Inc. was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$105,185 and \$83,093 for the years ended August 31, 2021 and 2020, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level I – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

Level 2 - Valuations for financial instruments traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar instruments.

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2021 and 2020.

Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

At August 31, 2021 and 2020, Easter Seal's NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

2021	Level 1	Level 2	Level 3	<u>Total</u>
Assets:				
Assets limited as to use and investments				
at fair value:	•			
Cash and cash equivalents	\$ 242,131	\$ -	\$ -	\$ 242,131
Marketable equity securities:	, - · - , · - ·		•	,
Large-cap	1,598,724	_	_	1,598,724
International	640,743	_	_	640,743
Mutual funds, open-ended:	,			,
Short-term fixed income	12,415,237	_	_	12,415,237
Intermediate-term bond fund	3,051,709	_	_	3,051,709
High yield bond fund	86,611	_	_	86,611
Foreign bond	22,597	_	_	22,597
Government securities	165,842	_	_	165,842
Emerging markets bond	215,384	_	_	215,384
International equities	1,559,537	_	_	1,559,537
Domestic, large-cap	1,549,560		_	1,549,560
Domestic, small-cap	61,390	_	_	61,390
Domestic, multi alt	819,941	_	_	819,941
Real estate fund	220,075	_	_	220,075
Mutual funds, closed-ended:	,			,
Domestic, large-cap	4,164,781	_	_	4,164,781
Domestic, mid-cap	465,969	_	_	465,969
Domestic, small-cap	686,244	_	_	686,244
Corporate and foreign bonds	_	397,883	_	397,883
Government and agency securities		564,183		564,183
		•		
	\$ <u>27,966,475</u>	\$ <u>962.066</u>	\$ <u> </u>	\$ <u>28.928.541</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 2,240	\$ -	\$ -	\$ 2,240
Marketable equity securities:				
Large-cap	88,345	_	_	88,345
Mutual funds:				
Domestic, fixed income		28,734		28,734
	\$90,585	\$28,734	\$	\$ <u>119,319</u>
Liabilities:				
Interest rate swap agreement	\$ <u> </u>	\$	\$ <u>2,238,251</u>	\$ <u>2,238,251</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

· ·		<u>Level 1</u>	<u>I</u>	Level 2	<u>I</u>	Level 3		<u>Total</u>
2020								
Assets:								
Assets limited as to use and investments								
at fair value		•						
Cash and cash equivalents	\$	546,327	\$	_	\$	_	\$	546,327
Marketable equity securities:		,						ŕ
Large-cap		1,208,402		-		_	1	,208,402
International		536,116		_		_		536,116
Mutual funds, open-ended:		-						
Short-term fixed income		5,026,296		-		_	5	,026,296
Intermediate-term bond fund		1,947,550		-		_		,947,550
High yield bond fund		74,999		_		_		74,999
Foreign bond		26,714		_		_		26,714
Government securities		242,220		-		_		242,220
Emerging markets bond		143,155		-		-		143,155
International equities		1,360,028		_		_	1	,360,028
Domestic, large-cap		1,192,791		_		_	1	,192,791
Domestic, small-cap		175,488		_				175,488
Domestic, multi alt		775,870		· –		_		775,870
Real estate fund		167,649		_		_		167,649
Mutual funds, closed-ended:								
Domestic, large-cap		4,214,602		_		_	4	,214,602
Domestic, mid-cap		326,214		_		-		326,214
Domestic, small-cap		451,735		-		-		451,735
Corporate and foreign bonds		_		534,722		_		534,722
Government and agency securities	_			609,572				609,572
·								
	\$ <u>1</u>	<u>8,416,156</u>	\$ <u>1.</u>	144,294	\$		\$15	.560 <u>.450</u>
Beneficial interest in trust held by others:								
Money market funds	\$	5,407	\$	-	\$	-	\$	5,407
Marketable equity securities:								
Large-cap		87,109		_		_		87,109
Mutual funds:								
Domestic, fixed income	_		_	27,499	_			27,499
	\$	92.516	\$	27,499	\$	_	\$	120,015
l ·	Φ=	74,210	Ф <u></u>	41,727	Φ		Φ	144,413
Liabilities:								
Interest rate swap agreement	\$_		\$ <u></u>		\$ <u>2,</u>	<u>897,074</u>	\$ <u>_2</u>	<u>.897.074</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2021 and 2020:

ŕ		Interest <u>Rate Swap</u>
Ending balance,	August 31, 2019	\$ (2,654,993)
Change in fair va	ilue	(242,081)
Ending balance,	August 31, 2020	(2,897,074)
Change in fair va	lue	658,823
Ending balance,	August 31, 2021	\$ <u>(2,238,251</u>)

15. Acquisition of The Way Home

On October 28, 2020, Easter Seals NH began providing financial and operational management to The Way Home (the Organization). On July 1, 2021, Easter Seals NH acquired the Organization for no consideration. This affiliation was accounted for in accordance with generally accepted accounting principles guidance on acquisitions by a not-for-profit entity. Upon affiliation, the Organization became a program of Easter Seals NH. The financial position of the Organization, recorded at fair value upon affiliation as of July 1, 2021, was as follows:

Α	c	c	0	tc	٠
r		.,	v	LO	

Cash and cash	•	\$	257,622
Restricted cash	•		107,791
Program and o	ther accounts receivable		253,631
Prepaid expens	ses and other current assets	•	11,319
Other assets			252,995
Fixed assets		_1	,307,228
Total assets	•	2	2,190,586
Liabilities:			
Accrued exper	ses		(28,577)
Deferred reven	ue		(26,307)
Other liabilitie	S		(336,916)
Long-term deb	t	(1	,096,214)
Total liabili	ties	(1	<u>,488,014</u>)
Contribution of no	et assets from acquisition	\$	702,572

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OTHER FINANCIAL INFORMATION

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2021

ASSETS

	New <u>Hampshire</u>	Farnum Center	Vermont	<u>Maine</u>	Elimin- ations	<u>Total</u>
Current assets:	#14.260.405			.		6. 4. 6.00. 0.4.6
Cash and cash equivalents	\$14,362,485	\$ 680	\$ 21,041	\$ 4,807	\$ -	\$14,389,013
Restricted cash	82,461	_	_	_	-	82,461
Short-term investments, at fair value	10,681,421	_	_	_	_	10,681,421
Accounts receivable from affiliates	_	8,293,852	564,017	_	(8,857,869)	_
Program and other accounts receivable	6,754,763	942,023	819,392	77,160	<u> </u>	8,593,338
Contributions receivable, net	219,930	2,749	2,186	_	_	224,865
Prepaid expenses and other current assets	600,915	12,252	12,684	7,851		633,702
Total current assets	32,701,975	9,251,556	1,419,320	89,818	(8,857,869)	34,604,800
Assets limited as to use	2,357,939	-	_	_	_	2,357,939
nvestments, at fair value	14,916,185	962,256	_	10,740	_	15,889,181
Other assets	378,877	-	_	_	_	378,877
Fixed assets, net	19,285,292	10,536,119	<u>74,328</u>	4,062		<u>29,899,801</u>
	\$ <u>69,640,268</u>	\$ <u>20,749,931</u>	\$ <u>1,493,648</u>	\$ <u>104,620</u>	\$ <u>(8,857,869)</u>	\$83,130,598

LIABILITIES AND NET ASSETS

	New <u>Hampshire</u>	Farnum <u>Center</u>	<u>Vermont</u>	<u>Maine</u>	Elimin- ations	<u>Total</u>
Current liabilities:	<u>rrampsmre</u>	<u>cemer</u>	<u>vermone</u>	<u>ividine</u>	<u>ations</u>	10141
Accounts payable	\$ 2,311,091	\$ 35	\$ 553	\$ 872	\$ -	\$ 2,312,551
Accrued expenses	6,596,298	298,467	20	350		6,895,135
Accounts payable to affiliates	4,872,222	_	_	3,985,647	(8,857,869)	_
Deferred revenue	990,620	851,279	5,792	14,892	_	1,862,583
Current portion of interest rate swap agreement	387,067	_	_	-	_	387,067
Current portion of long-term debt	1,030,748	192,166				1,222,914
Total current liabilities	16,188,046	1,341,947	6,365	4,001,761	(8,857,869)	12,680,250
Other liabilities	2,682,812	_	_	_	_	2,682,812
Interest rate swap agreement, less current portion	1,851,184	-	-	_	_	1,851,184
Long-term debt, less current portion, net	<u>22,615,261</u>	6,156,110		·		28,771,371
Total liabilities	43,337,303	7,498,057	6,365	4,001,761	(8,857,869)	45,985,617
Net assets (deficit):						
Without donor restrictions	20,884,644	12,641,512	1,401,174	(3,900,866)	_	31,026,464
With donor restrictions	5,418,321	610,362	86,109	3,725		6,118,517
Total net assets (deficit)	26,302,965	13,251,874	1,487,283	(3,897,141)		37,144,981
	\$ <u>69,640,268</u>	\$ <u>20,749,931</u>	\$ <u>1,493,648</u>	\$ <u>104,620</u>	\$ <u>(8,857,869</u>)	\$ <u>83,130,598</u>

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2020

ASSETS

	New <u>Hampshire</u>	Farnum <u>Center</u>	<u>Vermont</u>	<u>Maine</u>	Elimin- ations	<u>Total</u>
Current assets:					_	
Cash and cash equivalents	\$ 8,189,207	\$ 700	\$ 29,341	\$ 15,346	\$ -	\$ 8,234,594
Short-term investments, at fair value	3,555,005	_	_	_	_	3,555,005
Accounts receivable from affiliates	· –	9,051,773	657,994	_	(9,709,767)	-
Program and other accounts receivable	6,637,661	1,668,821	641,953	97,745	_	9,046,180
Contributions receivable, net	290,139	14,590	10,061	15,155	_	329,945
Prepaid expenses and other current assets	659,444	11,035	25,062	4,598		<u>700,139</u>
Total current assets	19,331,456	10,746,919	1,364,411	132,844	(9,709,767)	21,865,863
Assets limited as to use	2,017,343	100,255	36,924	-	_	2,154,522
Investments, at fair value	12,983,929	858,209		8,785	_	13,850,923
Other assets	143,015		_	_	· —	143,015
Fixed assets, net	17,576,923	10,778,130	103,724	3,941		28,462,718
	\$ <u>52,052,666</u>	\$ <u>22,483,513</u>	\$ <u>1,505,059</u>	\$ <u>145,570</u>	\$ <u>(9,709,767</u>)	\$ <u>66,477,041</u>

LIABILITIES AND NET ASSETS

	New <u>Hampshire</u>	- Farnum <u>Center</u>	Vermont	Elimin- Maine ations To		
Current liabilities:	<u>riumpsime</u>	Conter	<u>v crition</u>	wante	ations	<u>Total</u>
Accounts payable	\$ 1,987,762	\$ 499	\$10,697_	\$1,522_	s –	_\$_2,000,480
Accrued expenses	6,352,379	797,915	5,237	405		7,155,936
Accounts payable to affiliates	5,725,629	´-	_	3,984,138	(9,709,767)	
Deferred revenue ,	702,945	577,636	11,754	47,319	_	1,339,654
Current portion of interest rate swap agreement	389,577	_	· -	´ -	_	389,577
Current portion of long-term debt	_1,512,628	<u>686,002</u>				2,198,630
Total current liabilities	16,670,920	2,062,052	27,688	4,033,384	(9,709,767)	13,084,277
Other liabilities	2,017,343	100,255	36,924	_	_	2,154,522
Interest rate swap agreement, less current portion	2,507,497	_	_	_	_	2,507,497
Long-term debt, less current portion, net	12,400,482	<u>6,345,558</u>				18,746,040
Total liabilities	33,596,242	8,507,865	64,612	4,033,384	(9,709,767)	36,492,336
Net assets (deficit):						
Without donor restrictions	12,948,855	13,317,071	1,434,675	(3,887,814)	_	23,812,787
With donor restrictions	5,507,569	658,577	5,772			6,171,918
Total net assets (deficit)	18,456,424	13,975,648	1,440,447	(3,887,814)		29,984,705
	\$ <u>52,052,666</u>	\$ <u>22,483,513</u>	\$ <u>1,505,059</u>	\$ <u>145,570</u>	\$(9,709,767)	\$66,477,041

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

	New	Farnum			Elimin		
	<u>Hampshire</u>	<u>Center</u>	Vermont	<u>Maine</u>	ations	<u>Total</u>	
Public support and revenue:	•						
Public support:							
Contributions, net	\$ 876,642	\$ 55,736	•	•	\$ -	\$ 1,060,660	
Special events, net	1,216,723	40,522	91,639	31,092	-	1,379,976	
Annual campaigns, net	436,622	6,079	. 12,125	1,463	-	456,289	
Bequests	4,091					4,091	
Total public support	2,534,078	102,337	150,881	113,720	_	2,901,016	
Revenue:							
Fees and tuition	43,397,874	9,104,776	7,150,066	438,916	(70,871)	60,020,761	
Grants	28,138,237	3,877,583	622,212	458,342	-	33,096,374	
Dividend and interest income	607,365	26,794	1	240	-	634,400	
Rental income	29,775	_	_	_	_	29,775	
Intercompany revenue	2,171,005	_		_	(2,171,005)	_	
Other	538,083		11,412	51		549,546	
Total revenue	74,882,339	13,009,153	7,783,691	897,549	(2,241,876)	94,330,856	
Total public support and revenue	77,416,417	13,111,490	7,934,572	1,011,269	(2,241,876)	97,231,872	
Operating expenses:	•		•				
Program services:	•		•				
Public health education	40,035	_	1,212	1,211	_	42,458	
Professional education	3,192	_	_	_	_	3,192	
Direct services	<u>62,168,239</u>	12,591,072	<u>7,058,225</u>	<u>861,379</u>	(82,939)	<u>82,595,976</u>	
Total program services	62,211,466	12,591,072	7,059,437	862,590	(82,939)	82,641,626	

	New <u>Hampshire</u>	Farnum Center	Vermont	<u>Maine</u>	Elimin- ations	<u>Total</u>
Supporting services: Management and general Fundraising	\$ 9,414,586 _1,084,072	\$ 1,330,879 18,207	\$ 755,146 73,153	\$ 85,846 <u>74,124</u>	\$(2,158,937) ————	\$ 9,427,520 _1,249,556
Total supporting services	10,498,658	1,349,086	828,299	<u> 159,970</u>	(2,158,937)	10,677,076
Total functional expenses	72,710,124	13,940,158	7,887,736	1,022,560	(2,241,876)	93,318,702
Support of National programs	105,185					105,185
Total operating expenses	72,815,309	13,940,158	<u>7,887,736</u>	_1,022,560	(2,241,876)	93,423,887
Increase (decrease) in net assets from operations	4,601,108	(828,668)	46,836	(11,291)	-	3,807,985
Other non-operating expenses, gains and losses:				•		
Change in fair value of interest rate swap	658,823	_	_	· -	_	658,823
Net unrealized and realized gains on investments, net	1,919,950	110,636	_	1,964	- -	2,032,550
Decrease in fair value of beneficial interest in trust held by others	(696)	_	. –	-	_	(696)
Contribution of net assets from acquisition	702,572	_	_	-	_	702,572
Other non-operating losses	<u>(35,216</u>)	(5,742)				<u>(40,958</u>)
	3,245,433	104,894		1,964		3,352,291
Total increase (decrease) in net assets	7,846,541	(723,774)	46,836	(9,327)	-	7,160,276
Net assets (deficit) at beginning of year	18,456,424	13,975,648	1,440,447	(3,887,814)		29,984,705
Net assets (deficit) at end of year	\$ <u>26,302,965</u>	\$ <u>13,251,874</u>	\$ <u>1,487,283</u>	\$ <u>(3,897,141</u>)	\$ <u> </u>	\$ <u>37.144,981</u>

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2020

	New Hampshire	Farnum Center	Vermont	Maine	Elimin- ations	<u>Total</u>
Public support and revenue:	<u>riampomie</u>	<u>Center</u>	<u>vermont</u>	wante	ations	<u>10tai</u>
Public support:						
Contributions, net	\$ 1,015,569	\$ 67,583	\$ 28,592 \$	84,485	\$ (210)	\$ 1,196,019
Special events, net	796,223	58,700	(11,698)	14,844		858,069
Annual campaigns, net	386,951	8,828	19,394	16,962	_	432,135
Bequests	221,908					221,908
Total public support	2,420,651	135,111	36,288	116,291	(210)	2,708,131
Revenue:						
Fees and tuition	43,836,114	11,736,621	7,107,786	421,013	(38,306)	63,063,228
Grants	25,622,352	2,380,105	270,533	444,988		28,717,978
Dividend and interest income	564,099	34,199	2	152	_	598,452
Rental income	34,045	_	_	_	_	34,045
Intercompany revenue	2,077,046	_ '	· _	_	(2,077,046)	_
Other	511,743		<u>11,684</u>		<u>(617</u>)	<u>524,750</u>
Total revenue	72,645,399	14,152,865	7,390,005	866,153	<u>(2,115,969</u>)	92,938,453
Total public support and revenue	75,066,050	14,287,976	7,426,293	982,444	(2,116,179)	95,646,584
Operating expenses:	·	-				
Program services:						
Public health education	116,006	157	5,066	7,865	_	129,094
Professional education	10,963	_	· –	_	_	10,963
Direct services	63,292,213	<u>13,461,550</u>	<u>6,903,698</u>	871,794	<u>(68,882</u>)	84,460,373
Total program services	63,419,182	13,461,707	6,908,764	879,659	(68,882)	84,600,430

Supporting services:	New <u>Hampshire</u>	Farnum <u>Center</u>	Vermont	Maine	Elimin- ations	<u>Total</u>
Management and general Fundraising	\$ 8,786,396 • 731,676	\$ 1,308,533 12,237	\$ 659,497 80,874	\$ 94,875 _ 66,695	\$ (2,047,297) 	\$ 8,802,004 891,482
Total supporting services	9,518,072	1,320,770	<u>740,371</u>	161,570	(2,047,297)	9,693,486
Total functional expenses	72,937,254	14,782,477	7,649,135	1,041,229	(2,116,179)	94,293,916
Support of National programs	83,093					<u>83,093</u>
Total operating expenses	73,020,347	14,782,477	7,649,135	1,041,229	<u>(2,116,179</u>)	94,377,009
Increase (decrease) in net assets from operations	2,045,703	(494,501)	(222,842)	(58,785)	-	1,269,575
Other non-operating expenses, gains and losses: Change in fair value of interest rate swaps Net unrealized and realized gains on investments, net Increase in fair value of beneficial interest in trust held by others Other non-operating gains	(242,081) 745,394 21,320 2,732	60,243	- - - -	253 ————————————————————————————————————	- - - -	(242,081) 805,890 21,320 1,502
	527,365	60,243		<u>(977</u>)		<u>586,631</u>
Total increase (decrease) in net assets	2,573,068	(434,258)	(222,842)	(59,762)	-	1,856,206 .
Net assets (deficit) at beginning of year	15,883,356	14,409,906	<u>1,663,289</u>	(3,828,052)		28,128,499
Net assets (deficit) at end of year	\$ <u>18,456,424</u>	\$ <u>13,975,648</u>	\$ <u>1,440,447</u>	\$ <u>(3,887,814</u>)	\$ <u> </u>	\$ <u>29,984,705</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

	New	Farnum			Elimin-	
	Hampshire	Center	Vermont	Maine	ations	Total
Salaries and related expenses	\$54,463,022	\$ 9,581,703	\$6,411,920	\$ 646,210	\$ -	\$71,102,855
Professional fees	9,182,159	2,141,444	829,028	143,557	(2,171,005)	10,125,183
Supplies	1,476,716	650,916	29,933	3,295		2,160,860
Telephone	513,556	96,374	77,986	11,901	· _	699,817
Postage and shipping	44,122	1,252	6,284	1,026	_	52,684
Occupancy ·	1,865,409	591,596	303,110	37,907	_	2,798,022
Outside printing, artwork and media	15,847	_	3,648	1,504	_	20,999
Travel	1,086,342	53,597	136,785	18,620	(44,559)	1,250,785
Conventions and meetings	57,117	17,992	2,288	404	. –	77,801
Specific assistance to individuals	1,217,642	11,114	23,172	153,947	(26,312)	1,379,563
Dues and subscriptions	29,689	12,859	28	550	` _ <i>`</i>	43,126
Minor equipment purchases and equipment rentals	283,256	30,576	2,110	866	· _	316,808
Ads, fees and miscellaneous	344,507	21,702	21,555	542	_	388,306
Interest	685,065	223,934	· 	_	· _	908,999
Depreciation and amortization	1,445,675	505,099	<u>39,889</u>	2,231		1,992,894
	\$72,710,124	\$13,940,158	\$7.887.736	\$1.022.560	\$ (2.241.876)	\$93.318.702

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2020

	New	Farnum			Elimin	
	<u>Hampshire</u>	Center	<u>Vermont</u>	<u>Maine</u>	<u>ations</u>	<u>Total</u>
Salaries and related expenses	\$56,079,004	\$ 9,840,481	\$6,214,397	\$ 652,361	\$ -	\$72,786,243
Professional fees	8,151,730	2,234,990	747,611	135,384	(2,077,663)	9,192,052
Supplies	1,507,517	789,733	30,386	5,252	_	2,332,888
Telephone	509,391	92,915	64,461	13,685	_	680,452
Postage and shipping	45,285	2,092	4,995	1,163	· _	53,535
Occupancy	1,756,763	664,349	300,734	43,235	_	2,765,081
Outside printing, artwork and media	43,369	1,087	5,241	2,099	_	51,796
Travel	1,305,006	61,687	190,480	19,971	(38,306)	1,538,838
Conventions and meetings	143,658	40,616	14,775	2,327	(210)	201,166
Specific assistance to individuals	761,474	26,452	15,114	159,522		962,562
Dues and subscriptions	24,928	8,593	200	_	_	33,721
Minor equipment purchases and equipment rentals	256,512	42,237	4,889	3,741	_	307,379
Ads, fees and miscellaneous	254,998	257,771	18,862	1,629	_	533,260
Interest	705,741	230,777	· _	, <u> </u>	_	936,518
Depreciation and amortization	1,416,670	495,765	37,081	2,599	_	1,952,115
Miscellaneous business tax	(24,792)	(7,068)	(91)	<u>(1,739</u>)		(33,690)
	\$ <u>72,937,254</u>	\$ <u>14,782,477</u>	\$ <u>7,649,135</u>	\$ <u>1,041,229</u>	\$ <u>(2,116,179)</u>	\$ <u>94,293,916</u>

2022 Easter Seals New Hampshire, Inc. Board of Directors

Chairman

Andrew MacWilliam

Partner

Pricewaterhouse Coopers LLP

101 Seaport Blvd.

Boston MA 02210 Tel: 603-490-6964

andrew.macwilliam@pwc.com

9/2009-12/2024

Assistant Treasurer

Paul E. Voegelin, COO Sheehan Phinney Bass + Green 1000 Elm St., PO Box 3701

Manchester NH 03105-3701

Tel: 603-627-8210

pvoegelin@sheehan.com

9/2018-11/2021 (FC)

12/2020-12/2023

Elizabeth Hitchcock

Partner

Orbit Group

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Tel: 603-828-5868

liz@orbitgroup.com

4/2021-12/2023

Past Chairman

Matthew Boucher

President

Airmar Technology Corp. 35 Meadowbrook Drive

Milford NH 03055

Tel: 603-249-7105

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9/2012-12/2024

Secretary

Mary Flowers

President

Flowers Communication

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Cell: 479-586-0990

Senior VP, Comcast

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2/2021-12/2023

Mary.M.Flowers@gmail.com

12/2017-12/2023

15 Niblick Lane

Trevor Arp

William Lambrukos Sr. VP Operations

Northeast Delta Dental

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4/2019-12/2022

Vice Chairman

Tom Sullivan

President Sullivan Construction, Inc.

258 S. River Rd.

Bedford NH 03110

Tel: 603-647-1777

tsullivan@sullivanconstruction.com

5/2009-12/2024

Rick Courtemanche

IBM (Ret)

Tom Bullock

Hall Street

Chairman of the Board

Amoskeaa Beverages

Concord NH 03301

7/2015-11/2020 (FC)

tbullock@amoskeagbeverages.com

Tel: 603-224-3348

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254B Towle Farm Road Hampton NH 03842

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Eddie Edwards Consulting, LLC

Chiefedwardsnh@gmail.com

11/2013-12/2022

Eddie Edwards

28 Childs Drive

Dover, NH 03820

2/2021-12/2023

Tel: 603-923-7655

Lucy Lange

General Manager Monadnock Radio Group

69 Stanhope Ave

Keene, NH 03431

Tel: 603-497-7718

lange.lucv@vahoo.com

12/2018-12/2024

Treasurer

Brvan Bouchard

CMA & Assistant Professor Southern NH University 92 Riverwalk Way

Manchester NH 03101

Tel: 603-661-3560 Bryan.Bouchard@gmail.com

3/2015-12/2024

Gregory Baxter, MD

President, Elliot Health System

One Elliot Way

Manchester NH 03103

Tel: 603-663-2402

abaxter@elliot-hs.org

2/2020-12/2023

Charles S. Goodwin Cogswell Benevolent Trust

951 Straw Hill Road Manchester NH 03104

Tel: 603-622-2323

csgoodwin13@gmail.com

11/2005-12/2023

Bob Litterst

Fidelity Investments (Ret)

11/2015-12/2024

asterseals

2022 Easter Seals New Hampshire, Inc. Board of Directors

Charles Panasis

President Brickwater Property Advisors 280A Dover Point Road Dover, NH 03820 Tel: 603-799-6926

cpanasis@comcast.net

11/2012-12/2024

Sanjeev Srinivasan

VP, Corporate Dev & Strategy Hypertherm 6 Dublin Ct Bedford, NH 03110 Tel: 860 989 8030

sanjeevsrinivasan@yahoo.com

4/2021-12/2023

Tracey Pelton

Exec Dir, Business Dev & Mktg PROCON LLC 1359 Hooksett Road Hooksett NH 03106 Tel: 603-518-2203 tpelton@proconinc.com 1/2018-12/2023

Richard Rawlings

Northwestern Mutual (Ret) 6 Greenmeadow Lane Bedford, NH 03110 Tel: 603-860-5988 rawlingsnh@comcast.net 12/1999-12/2024

Linda Roth

Long Term Care (Ret)

Tel:

12/2017-12/2023

Rob Wieczorek

President, Wieczorek Insurance 166 Concord Street Manchester NH 03101 Tel: 603-668-3311 rob@wizinsurance.com 11/2013-12/2024

General Counsel & Assistant

Secretary (non-voting member)
Bradford Cook, Esq.
Sheehan Phinney
1000 Elm St., PO Box 3701
Manchester NH 03105-3701
Tel: 603-627-8110

Tel: 603-627-8110 bcook@sheehan.com 11/2001-12/2022



Rev: 2/9/2022

MAUREEN ANN BEAUREGARD President & CEO Easterseals New Hampshire, Inc.

EDUCATION:

B.S.

University of New Hampshire

PROFESSIONAL EXPERIENCE:

2019 - Present

Easterseals New Hampshire, Inc., Manchester, NH

https://www.eastersealsnh.org/

President/CEO

1991 - 2019

Families in Transition - New Horizons, Manchester, NH

https://www.fitnh.org/ President (2018-2019)

President and Founder (1991-2017)

1987 - 1991

State of New Hampshire, Division for Children and Youth

Services, Portsmouth, NH

https://www.dhhs.nh.gov/dcyf/ Child Protective Service Worker II

Maureen Ann Beauregard

Professional Expertise

Visionary/Tenacious Strategic Planning Community Relationships Organizational Capacity Building Strong Financial Acumen Entrepreneur/Builder Experienced Communicator Team Building & Leadership

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Professional Experience

November 1991–2019 Families in Transition

January 2018-2019

President, Families in Transition - New Horizons

Manchester NH

Key Accomplishments

- Merged Families in Transition with the State's largest shelter and food pantry.
- Successfully led board strategy for combined organization.
- Developed and led public awareness and acceptance of combined organization.
- Merger resulted in being the State's largest organization in the provision of shelter, housing, food and services for homeless families and individuals.

December 2017 – June 2018 Receiver of Serenity Place

Manchester, NH

Key Accomplishments

- Successfully navigated complex negotiations with the dissolution and replacement of critical substance use disorder program with the NH Charitable Trust office.
- Brought together key political leaders, businesses and NH's not-forprofit sector.

November 1991 - December 2017

President & Founder

Manchester, NH

Key Accomplishments:

- Began as a program providing housing and services to 5 women and their children.
- Currently, providing housing to 1,328 families and individuals and 138,000 meals annually.
- Developed housing and services programs in four geographic regions: Manchester, Concord, and Dover & Wolfeboro.
- Developed \$38M in Assets and a \$14M Annual Budget. Facilities developed with alternative financing structures that include varied layering structures resulting in affordability for the organization and those it serves.

Contact¹

Community Service

- NH Charitable
 Foundation –Member,
 Board of Directors;
 Current
- NH interagency
 Council to End
 Homelessness Past
 Chairperson, Board of
 Directors, 2015
- Leadership New Hampshire, 2010
- Housing Action New Hampshire - Past Council Member 2009
- Greater Manchester
 Chamber of
 Commerce Past
 Member, Board of
 Directors, 2009

Awards and Honors

- Greater Manchester Chamber of Commerce's Citizen of the Year, 2018
- Southern New Hampshire University, Loeffler Award, 2018
- University of New Hampshire, Granite State Award, 2018.
- Business NH
 Magazine's Nonprofit
 of the Year, 2013

- Personally Authored and awarded +\$20M in HUD funding from 1995 – 2008.
- Developed 272 housing units and 199 shelter beds.
- Specialty Programs developed:
 - 1. Willows Substance Use Treatment Center Outpatient and Intensive Outpatient services. Use of 3rd party insurance and state billing. Negotiations with State of NH.
 - Two Transitional Living Programs; one for men and one for women. Use of 3rd party insurance and state billing. Negotiations with the State of NH.
 - 3. Recovery Housing Safe housing for Moms with Children who are recovering from substance use disorder. Negotiated with State of NH.
 - 4. Open Doors In-home substance use disorder services for parent(s) and therapeutic services for children.
 - 5. Connections to Recovery 4 Geographic area outreach to homeless with substance use disorder. SAMSHA \$1.5M.
- Acquired Organizations Include:
 - 1. Manchester Emergency Housing, 2012. Developed and expanded new family shelter that also includes a Resource Center in 2015.
 - 2. New Hampshire Coalition to End Homelessness, 2014. Elevated organization as a leader in advocacy, research and training on behalf of homeless families and individuals.
- Organization developed to assist Families in Transition New Horizons with double bottom line of assisting with financial sustainability and deeper mission impact include:
 - Housing Benefits, 2009. A not for profit organization and federally designated Community Housing Development Organization that is prioritized in receiving 10% of federal funds for housing related activities. Acts as the property management company and housing development arm of Families in Transition – New Horizons. Both the property management and developer fees assist with the organization's sustainability.
 - 2. OutFITters Thrift Store, 2003. An LLC entrepreneurial business venture that provides profits and management fees to provide unrestricted resources for Families in Transition's mission. Assists in the sustainability of the organization and is the entry point for in-kind donors who become volunteers and eventually provide financial support the organization through financial donations.
 - 3. Wilson Street Condo Association, 2018. Development of housing and commercial real estate, \$3.9M. A project that houses a collaborative effort amongst four not-for profit organizations with a focus on a substance use disorder. Provides property management and developer fees to assist

- New Hampshire
 Business Review's
 Outstanding Women
 in Business 2011
- National Association of Social Workers Citizen of the Year 2005
- NHIBusiness
 Review's Business
 Excellence Award
 2004
- Walter J. Dunfey
 Award for
 Excellence in
 Management
 Organizational
- NH Commission on the Status of Women Award Recognition Award 2003
- Mew.Hampshire of Housing: Finance Authority, Best- 12 Practices in Housing Development, 2003

in organization's sustainability.

- 4. Antoinette Hill Condo Association, 2019. Purchase of housing units, \$1.6M. Provides property management and developer fees to assist in organization's sustainability.
- Hope House, 2018. With a majority of gifts from two individuals, developed and implemented first shelter for families in the lakes region. The facility includes a commercial rental component of cell antennae and business rental income utilized to assist with the organizations sustainability.

November 1987 - March 1991

Child Protective Service Worker II Portsmouth, NH State of New Hampshire, Division for Children and Youth Services

Professional Expertise

Bachelor of Science University of New Hampshire, 1987

Masters of Arts Community Development Policy and Practice, University of New Hampshire, Student, 2019

References

Available Upon Request

Tina M. Sharby, PHR Easter Seals New Hampshire, Inc.

Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

Areas of expertise include:

Strong analytical and organizational skills
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions

Problem solving and complaint resolution Policy development and implementation Compensation and benefits administration

PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

Senior Vice President Human Resources
Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center
1998-2012

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for- profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

Human Resources Director Moore Center Services, Inc., Manchester, NH 1986-1998

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

EDUCATION

Bachelor of Science Degree, Keene State College, 1986
Minor in Human Resources and Safety Management
MS Organizational Leadership, Southern NH University (in process)

ORGANIZATIONS

Manchester Area Human Resource Association
Diversity Chair 2010
Society for Human Resource Management
BIA Human Resources
Health Care & Workforce Development Committee 2009, 2010

JOSEPH T. EMMONS

Easterseals NH ◆

WORK EXPERIENCE

Easterseals NH

Sr. Vice President of Development

Sept. 2017 - present

Manage day to day operations of Easterseals Development and Communications office (14 person staff in NH, ME and VT)

- Analyze information compiled by Development Coordinators and Managers regarding current donors and prospects to identify major gift prospects and extend the number of targeted prospects by making personal visits.
- Assist other staff and volunteers in developing strategy and contacts for those donors and prospects for which
 others may have a primary contact.
- Work with the Accounting Department to develop a comprehensive gift policy and procedure guideline.
- Work with Board to enhance relationships and create greater fundraising and outreach possibilities.
- Hiring and supervision of grant, development and events staff.
- Develop and manage budgets relating to special events and grants as well as oversee cash management at the
 events.
- Develop long-term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, and logistics.
- Organize, coordinate and supervise volunteers at special events.
- Oversee database manager who is responsible for the creation and management of potential participants and companies for events and provide reports as required.
- Work with and coordinate the activities of the National and Regional Corporate Sponsors to maintain a friendly
 and cooperative relationship, acquaint them with Easterseals' programs and services and advise and assist them
 in their fundraising activities.

Senior Director of Development

Nov. 2014 - Sept. 2017

Manage day-to-day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College.

- Work with chapter members to enhance relationships and create greater fundraising and outreach possibilities.
- Develop and manage budgets relating to special events as well as oversee cash management at the events.
- Develop long term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, logistics and new program development.
- Organize, coordinate and supervise volunteers at special events.
- Create and manage database of potential participants and companies for events and provide reports as required.

Saint Anselm College, Manchester, NH

Executive Director, Development and Advancement Services

Oct. 2013 - Nov. 2014

Manage day to day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College

- Supervision of annual giving, stewardship, research and advancement services teams in College Advancement
- Oversee and implement all direct mail, e-mail and social media communication including content, segmentation, timing, etc. – resulting in a 3.7 million dollars raised in annual giving for fiscal year 2014
- Manage all gift entry and database coordination
- Supervise campaign communications and stewardship programs developing a stewardship plan resulting in 95% of donors receiving donor stewardship packages
- Act as liaison between College Advancement and Athletics resulting in increased athletic participation and dollars raised each of the last 3 years
- Provide and report on fundraising financials to Trustees

Director, Annual Giving

December 2010 - October 2013

Manage \$3 million annual giving program for Saint Anselm College

- Supervision of five person annual giving staff
- Engage and personally solicit annual fund gifts from 100 120 alumni yearly ranging from \$1,000 to \$10,000
- Established new reunion giving program and young alumni giving program
- Increased alumni participation from 17% in 2010 to 21% projected in 2013
- Create and implement annual appeal schedule and mailings

Associate Director, Annual Giving

July 2009 - December 2010

Support, implement and enhance the Saint Anselm Fund

- Engage and personally solicit annual fund gifts from 100 120 alumni yearly
- Create annual fund marketing pieces and solicitation letters for fundraising purposes
- Manage and support Reunion Giving programs for 4-5 classes yearly
- Support Office of Alumni Relations at college programs and events

Assistant Director, Annual Giving/ Director, Saint Anselm Phone-a-thon

June 2005 - June 2009

Support and enhance the Saint Anselm Fund as well as being responsible for all day-to-day activities of Saint Anselm College Phone-a-thon program

- Lead and facilitated Senior Class Gift Program, increasing student participation three consecutive years
- Manage and supervised staff of 60-65 students in requesting donations from all college alumni
- Implemented a new training program for all callers resulting in higher overall alumni participation
- Assisted the Manager of Advancement Services in creating a new database to streamline the input and updating of alumni records
- Increased dollars raised by the phone-a-thon from \$95,000 to \$170,000

Assistant Director, Alumni Relations

September 2004 – June 2005

Work with Vice President of Alumni Relations in planning, implementation and follow-up on all college events

- Created and designed invitations and brochures for college alumni events
- Recruited and managed volunteers to work various college events including Reunion Weekend, Homecoming, and others
- Effectively responded to and communicated with alumni regarding general alumni inquiries

SnapDragon Associates, Bedford, NH

Recruiter

April 2004 - September 2004

Worked with the President and Vice President of company in all day-to-day activities of the company

- Contacted possible clients (businesses) to provide recruiting services resulting in 2-3 new leads per week
- Searched for, contacted and interviewed top quality professionals for client positions

EDUCATION

Masters in Business Administration

Southern New Hampshire University, Manchester, NH

January 2008

Bachelor of Arts in Business

Saint Anselm College, Manchester, NH

May 2004

OTHER RELATED EXPERIENCE

Moore Center Services Development Board Diocesan School Board – New Hampshire Goffstown Junior Baseball Board

Sept. 2010 – Sept. 2016 June 2014 – present January 2016 - present

Claire H. Gagnon, CPA

Experience

Easterseals New Hampshire

Manchester, NH

Senior Vice President/Controller

June 2007 - Current

- Supervise Senior level Accounting and Payroll staff and departments.
- Manage all accounting functions while ensuring the practice of net asset accounting in a multi-corporate multi-state growing environment.
- Serve as a member of the Senior Management team and participate in strategic planning for the organization.
- Serve as the management liaison to the board and audit committees, assisting the CFO as needed; effectively
 communicate and present critical financial matters at select board of trustees and committee meetings.
- Establish systems to ensure compliance with the requirements of: GAAP, Circular A-133, Federal and State agencies.
- Oversee preparation of all internal financial reporting to ensure accuracy, timeliness, and relevance.
- Oversee budget planning process, projections and variance analysis.
- Ensure the preparation of all required external reports for all entities ie; IRS form 990's.
- Oversee grants reporting functions.
- Oversee internal controls to include checks and balances, system testing, and procedure documentation and compliance with GAAP and other applicable standards.
- Oversee cash management system to include daily short-term investing and borrowing and cash flow forecasts.
- Perform financial analysis to include assessments for new projects and program initiatives.
- Explore and implement best practices and bench marking tools for related business functions.

ShootingStar Broadcasting of NE, LLC

Derry, NH

Director of Finance

September 2005 – February 2007

- Manage monthly financial statements and General Ledger Closing process. Includes reporting to outside sources; i.e., lenders and investors.
- Manage accounting staff and all aspects of accounting and business office.
- Prepare and/or review cash activity reports used in cash management on a weekly basis.
- Prepare departmental budgets and forecasts. Revise forecasts quarterly to monitor station's financial position.
- Manage Human Resource function for up to 60 employees, including managing union contractual obligations.
- Supervise credit and collection procedures for accounts receivable.
- Manage insurance and other vendor-related issues. Successfully replaced both employee benefits provider as well as 401(k) administrators.
- Manage FCC compliance requirements.
- Manage barter activity and activity reporting.

Claire H. Gagnon, CPA Page 2

Daniel Webster Council, Boy Scouts of America, Inc.

Manchester, NH

Controller

1997 - September 2005

- Produce all monthly financial reports and monitor Council's financial position.
- Plan, develop and monitor the annual budget.
- Prepare all financial schedules for annual audit and assist with necessary tax filings.
- Participate and advise on the Investment Committee of the Council as well as prepare reports on a quarterly basis summarizing the activity in the \$13M endowment.
- Member of Management Team which is responsible for the administration of policies and procedures of the corporation.
- Prepare all payroll returns and year-end reports.
- Manage accounting staff and oversee accounts payables and receivables.
- Administer benefit programs including but not limited to 403(b) and insurance programs for over 40 employees.
- Serve Council in other capacities on various committees with business leaders in the community.

Lynne M. Hudson, PC

Andover, MA

Manager

1994 - 1997

- Supervise Audit, Reviews and Compilations.
- Prepare and review corporate, personal, fiduciary and payroll tax returns.
- Perform year-end inventory audits on Manufacturing companies.
- Serve as liaison for audits between IRS and Business, as well as personal clients.
- Perform year-end tax projections, tax planning and Management Advisory Services.
- Hire, train, Staff Development and Performance reviews.

Creelman & Smith

Boston, MA

Senior Accountant

1992 - 1994

Preparation of Corporate, Personal and Non-Profit tax returns.

Smith Batchelder & Rugg

Manchester, NH

Senior Accountant

1988 - 1992

- Preparation of Corporate, Personal and Non-Profit tax returns.
- Staff auditor for various companies including financial, service and manufacturing industries.

<u>Volunteer</u>

Board Treasurer, New Hampshire Legal Assistance

Member 100 Women Who Care

Tax Preparer AARP

2014-2018

Graduate Leadership Greater Manchester 2019

Education

Plymouth State College, B.S. Accounting, May 1987

CPA Certified 1991

Granite State College, Leadership Academy, September 2015

LISABRITT **SOLSKY**, **JD**, **CHIE**

Trusted public sector executive leader specializing in healthcare, equity and the intersectional holistic health needs of individuals and families. Expertise in program design, implementation, and oversight. Recognized for process improvement and operational effectiveness within financially constrained enterprises. Data-driven decision maker skilled in relationship building. Valued for building dynamic and loyal teams that achieve superior, collaborative results for constituencies. Best suited for mission driven organizations.

EXPERTISE

- Strong New Hampshire public sector relationships
- Organizational strategy
- Policy development
- Government regulation & compliance
- Managed Care Operations
- Deep Medicaid service, eligibility and finance knowledge
- Government affairs
- State budgeting

EXPERIENCE

JUNE 2020-PRESENT

VICE PRESIDENT OF STRATEGY AND CORPORATE DEVELOPMENT, GRANITE STATE INDEPENDENT LIVING

Reporting to the CEO and responsible for creating multi-faceted roadmap for non-profit modernity and sustainability at the state's only Center for Independent Living that provides comprehensive services to individuals who experience disability. Portfolio includes strategic business development, advocacy, fundraising, events, donor management and communications. ACCOMPLISHMENTS: Procured multiple grants in first several months of tenure totaling \$100k; Oversaw acquisition of new business enterprise; Managed 2 website overhauls and redesigns; Supported other departments in collecting, analyzing and using data to drive decisions; Secured place in Business Development Learning Collaborative through NCIL; Wrote corporate COVID-19 policy; Assumed responsibility for corporate weekly newsletter making it a relevant, informative source of information and corporate communication.

MARCH 2015 - SEPTEMBER 2019

EXECUTIVE DIRECTOR, WELL SENSE HEALTH PLAN

Reporting to the CEO, this role is the most senior position on the ground, leading day-to-day operations of the state's largest and only not-for-profit Medicaid managed care organization. Maintained corporate relationships with government, regulators, thought leaders, legislators, community organizations, vendors and healthcare providers and systems. Set and implemented health plan strategy consistent with corporate financial and performance goals. Served on corporate executive team with chiefs. Led office of 65 employees across clinical, provider, operations, compliance and customer care domains.

ACCOMPLISHMENTS: Co-led successful drafting and submission of bid for second five-year, \$400M contract; established strategic partnerships with Families In Transition/New Horizons; advised legislative commission that reauthorized Medicaid adult expansion; rated a Best

Company to Work For by Business NH Magazine 2017 and 2018, and number one female led not-for-profit by Business NH Magazine 2016.

MARCH 2000 - FEBRUARY 2015

DEPUTY MEDICAID DIRECTOR, NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES

Served for seven years as **Deputy Medicaid Director** managing a portfolio that included managed care operations, data & analytics, health planning & research, State Plan & policy, government affairs, provider relations, member services and Children's Health Insurance Program (CHIP). Led team of 8-9 direct reports and supported Medicaid Director and Commissioner.

For eight years prior, served as **General Counsel** and **Administrator** in Division of Family Assistance, Estate Recovery, Office of Reimbursements and Administrative Rules Unit, providing policy support for programs of public assistance, managing an active probate and trust practice, and overseeing adoption of all departmental regulations.

ACCOMPLISHMENTS: successfully transformed the CHIP program to an MCHIP, saving the state millions of dollars while simultaneously expanding the breadth and depth of coverage for low-income children, launched the state's first mandatory Medicaid managed care program, oversaw publication of scholarly research on the health of New Hampshire's most vulnerable citizens.

1997 - 2000

STAFF ATTORNEY, MERRIMACK VALLEY LEGAL SERVICES

1996 - 1997

LEGAL ADVOCATE & VOLUNTEER COORDINATOR, DOVE, INC.

EDUCATION

JURIS DOCTOR, UNIVERSITY OF THE DISTRICT OF COLUMBIA, DAVID A. CLARKE SCHOOL OF LAW

One of the nation's only public interest law schools and an HBCU.

BACHELOR OF ARTS, UNIVERSITY OF MASSACHUSETTS, AMHERST

Major in English, minor in Women's Studies. Participated in National Student Exchange Program. Lived and worked in fully functioning co-operative dormitory; served on dorm house council for 3 semesters.

DISTINCTIONS

Member Massachusetts Bar Association (retired)

Member New Hampshire Bar Association (inactive)

Earned America's Health Insurance Plans Certified Health Insurance Executive credential (2016)

Business NH Magazine Top Woman-Led Business recognition (2016)

Business NH Magazine Best Company to Work For (2017 & 2018)

Business and Industry Association "Above and Beyond Award" recipient (2011)

Manchester Union Leader 40 Under Forty honoree (2010)

Leadership New Hampshire (2008)

CIVIC ENGAGEMENT

Member New Hampshire Governor's Interagency Council on Homelessness (2018-2021)
Board of Directors, New Hampshire Public Health Association (2020 to present)
NH COVID-19 Equity Task Force (2020-present) led "Justice Involved" Workgroup promoting needs/interests of incarcerated people vis-à-vis COVID-19
Board of Directors, NH Women's Foundation F/K/A Women's Initiative (2010 – 2015)
Leadership NH Selection Committee (2014 – 2018)
NH Bar Association Lawyer & Judge In Every School (2006, 2007)

CATHY KUHN, PHD



Louisville, KY

STRATEGIST | COMMUNITY RELATIONS | NONPROFIT MANAGEMENT

Agile, innovative leader with a proven record of accomplishments, creating long-standing trust and respect from executives, staff, key stakeholders, and media. Results-oriented professional with a natural ability to motivate others to achieve desired outcomes. Knowledgeable and articulate advocate with a proven track record of results

Signature Achievements & Competencies

- Doubled budget of the Metropolitan Housing Coalition in one year with private foundation grants and contracts.
- Managed over \$4 million in local, federal and state funding sources at Families in Transition. Secured over \$400,000 in private foundation grants in 2019, over \$500,000 in private foundation grants in 2018, as well as a new federal grant for \$1.5 million over five years.
- Provided strategic direction for all agency activities including Emergency Shelter and Housing Services, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Served as subject matter expert on the issue of homelessness across the state of New Hampshire. Currently serve as subject matter expert for TV, radio and print media on a range of issues related to safe and affordable housing. in Louisville, KY.
- Develop and foster strong relationships with city, state, federal and corporate partners.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed by Governor Hassan and Governor Sununu.

PROFESSIONAL HIGHLIGHTS

EXECUTIVE DIRECTOR

Metropolitan Housing Coalition Louisville, KY | October 2020 - Present

- Responsible for all aspects of agency operations including board development and engagement, financial
 management and forecasting; fundraising; strategic planning; communications and marketing; outcomes and
 evaluation.
- Leader in advocacy regarding all aspects of affordable housing including fair housing; vacant and abandoned properties; land development code reform; utility insecurity.
- Led successful application for national affordable housing learning collaborative. Louisville was 1 in 8 cities selected for participation in the Housing Solutions Collaborative in partnership with over 10 local organizations.
- Received \$120,000 research grant to investigate interventions to reduce the high rate of evictions in Louisville.
- Serve as local expert on issues related to affordable housing, participating on dozens of local housing committees and
 panels, as well as key spokesperson for TV, print, and radio media.

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PROFESSIONAL HIGHLIGHTS - CONTINUED

HOUSING DEVELOPMENT CONSULTANT Easter Seals NH, VT and ME | January-July 2021

- Provide consultation to Easter Seals NH on acquisition of new permanent supportive housing projects for people experiencing homeless in New Hampshire.
- Provide assistance to Easter Seals NH on the development of new affordable housing in Northern New England.
- Provide consultation to Easter Seals NH on Property Management processes and funding compliance.

Professional Highlights - Continued

CHIEF STRATEGY OFFICER/INTERIM TEAM EXECUTIVE DIRECTOR Families in Transition Manchester, NH | Oct 2019-June 2020

VP, Research and Training (2009-2019) Director, I-lousing Development (2007-2008)

- Appointed Interim Team Leader after departure of agency founder in October 2019. Assigned supervisory
 responsibilities for staff and departments formerly supervised by the former President including Property
 Maintenance and Housing Development, Resource Development, and Marketing and Communications.
- Led the agency through the COVID-19 pandemic, successfully and immediately standing up the city's only decompression and quarantine site for people experiencing homelessness. Ensured a safe working environment for all staff and a safe living environment for over 500+ people per night.
- Core member of senior management team providing strategic direction and operational management for organization with \$13M budget and 200+ staff, operating programs in four cities and towns in New Hampshire.
- Provided strategic direction for Emergency Shelter and Housing Intake, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Acted as agency spokesperson.
- Led fundraising, construction and programmatic development of new emergency shelters and permanent supportive housing programs across New Hampshire.
- Acted as the direct supervision to 11 staff at all levels ranging from senior management, mid-management, frontline, administration and 1 VISTA (Volunteer in Service to America).
- Provided strategic guidance in the merger of the organization with another large nonprofit and provided oversight for the rebranding process.
- Successfully started Housing Benefits, an independent Community Housing Development Organization (CHDO) and ensured compliance with 501c3 and CHDO requirements.
- Managed the maintenance and administration of existing and new housing projects.
- Led agency evaluation efforts on existing programs and services to ensure fidelity with evidence-based models.
- Led high quality training and educational forums for both staff and citizens on existing research regarding homelessness and the provision of evidence based practices.

D.

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PROFESSIONAL HIGHLIGHTS - CONTINUED

DIRECTOR

New Hampshire Coalition to End Homelessness | 2012-2020

- Established, developed and managed agency Board of Directors.
- Led statewide advocacy activities in the response to COVID-19 highlighting the need for shelter decompression, isolation and quarantine locations, testing, and PPEs for staff and people experiencing homelessness in NH.
- Served as subject matter expert on the issue of homelessness across the state.
- Developed and authored annual report on the State of Homelessness in New Hampshire.
- Management of all programmatic and financial affairs of the agency including strategic planning and implementation of new programming.
- Created and implemented the Granite Leaders Program, a six month leadership training program for people with histories of homelessness interested in leadership opportunities in their communities.
- Provided trainings on trauma informed services and other best practices in service provision for people experiencing homelessness.
- Researched and authored Community Analyses of Housing and Homelessness, Wakefield, NH. 2018
- Developed and implemented marketing strategies and public awareness activities.
- Identified and led statewide collaborations and innovations in homeless services, including the establishment of the NH Homeless Advocate Leader Collaborative.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed under Governor Hassan and Governor Sununu.
- Led state and local advocacy efforts including public testimony at legislative hearings.
- Founded Research Program Facilitating Research on Homelessness with faculty and students in institutions of higher learning across NH.

PROFESSIONAL HIGHLIGHTS - CONTINUED

ADJUNCT PROFESSOR

St Anselm College, Southern New Hampshire University, New Hampshire Technical Institute

Manchester and Concord, NH | 2006 - Present

- Courses taught include: Social and Professional Issues in Human Services; Introduction to Sociology; Poverty and Social Welfare Policy; Sociology of Gender; Social Stratification; Race and Ethnicity; Family and Society.
- Consistently receive high evaluations from students of all backgrounds and abilities.

Additional Achievements, Education & Board Service, Continued Page 3

Professional Highlights - Continued

United States Peace Corps Volunteer PANAMA | 1997-1999

Environmental Education Instructor, Grades K-5.

CATHY KUHN, PHD

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EDUCATION & PROFESSIONAL DEVELOPMENT

Ph.D. Sociology/Urban Studies, July 2006 Michigan State University

Master of Science, Resource Development/Urban Studies, May 2001
Michigan State University

Bachelor of Science, cum laude, Environmental Studies, May 1995 Rollins College, Winter Park, FL

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS

Co-Author of Chapter in Forthcoming Book.. Oxford University Press comprehensive, interdisciplinary volume on hope. "Hope and Homelessness." with Therese Seibert, PhD | May 2021-Present.

Awardee, 2020 Home Matters in NH Award for Affordable Housing and Ending Homelessness Advocacy in NH. |
December 16, 2020.

Chair, NH Governor's Interagency Council on Homelessness | 2016 - August 2020.

Vice Chair, Manchester Continuum of Care | 2017-August 2020.

Governing Council Member, Housing Action New Hampshire | 2016- August 2020.

Member, Housing and Community Development Planning Committee | 2018-August 2020.

New Hampshire Housing and Finance Authority

Board Member, Concord Coalition to End Homelessness | 2014-2016

Graduate, Leadership New Hampshire | Class of 2019

Awardee, NH Union Leader 40 Under Forty | Class of 2012 Recognizing young leaders making a difference in the state.

Interviewee, Movers & Shakers iHeartRADIO Show | June 2020 | A series of interviews of leaders from all over the country

Guest on NHPR's The Exchange Radio Show | 2013, 2014, 2015, 2016 and 2019.

Guest on KY Radio Alliance Show | 2021

CATHY KUHN, PHD PAGE 5 BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS, CONTINUED

Guest on Louisville Public Meida's In Conversation Radio Show | September 2021

Subject Matter Expert

Appearance in TV and print media sources including
WMUR, NH1, Union Leader, Seacoast Online, HIPPO, Manchester Ink Link,
NH Business Review, Laconia Daily Sun, Christian Science Monitor, AP, Courier Journal, Louisville Public Media, Spectrum
News, etc.de

Susan L. Silsby

SUMMARY OF QUALIFICATIONS

- Over 25 years of experience in the non-profit industry
- Successful track record in program operations across multiple states
- Strong leadership and managerial skills
- Solid fiscal management ability
- Exceptional customer service skills
- Professional, organized and highly motivated

EDUCATION

University System of New Hampshire Plymouth, New Hampshire BA in Psychology

Varsity Swimming & Diving, Varsity Field Hockey, Delta Zeta National Sorority

PROFESSIONAL EXPERIENCE

1988- Present EASTER SEALS NEW HAMPSHIRE

Senior Vice President of Program Services

Plan, develop, implement and monitor program services for adults throughout New Hampshire.

Manage all aspects of operations related to the delivery services including program development, financial management and personnel management.

Analyze trends in referrals, service delivery and funding to develop and implement strategic plans that increase the market share, enhance financial viability and improve public relations.

Report on administrative, financial, and programmatic outcomes.

Initiate and maintain contact with local and state agency representatives, at all levels, to promote Easter Seals services and develop new program opportunities.

Establish and maintain effective and positive relationships with public and private agencies, referring agencies, parents, funders, and community representatives to ensure customer satisfaction and solicit increased referrals

Other positions held: Vice President of Community Based Services, Director of Vocational Services, Direct Support Professional

Peter C. Hastings

C-LEVEL INFORMATION TECHNOLOGY EXECUTIVE

With 30 years of IT Experience and Track record of Success Delivering Results-Driven Technology Solutions

Career Profile

Results-driven IT Executive with expertise envisioning and leading technology-based, multi-million-dollar budget initiatives, grounded solidly on business and economic value. Proven track record management career, marked by demonstrated ability to build performance-driven teams and achieve cross-functional business objectives. A valued member of senior executive teams, contributing a seasoned road-based perspective to create practical IT strategies and implementing plans designed for maximum return at the lowest cost.

Core areas of expertise include:

>	IT Strategy and Execution	>	Global ERP Implementations	>	Organization Design & Restructuring
7	Time and Resource Optimization	>	Process Improvement	×	Team Building & Leadership
>	Enterprise IT Systems	Α	Information Architecture	A	New Product & Technology Launch
>	Project and Program Management	Д	Corporate Mission Fulfillment	A	Multi-Million Dollar Budget Management
>	PMO Management	>	Cyber Security leadership	A	Vendor & Contract Negotiations
>	Matrix Management	A	Global Management	A	Innovation leadership
>	Merger & Acquisitions	~	Disaster Recovery	٨	Homeland Security
>	Private Sector	Α	Change Management	^	Public Policy
>	Higher Education Sector	8	Non - Profit Sector	٨	State Government Sector

Selected value-offered Highlights

- Making Cyber Security a critical priority; Demonstrating that Cybersecurity needs to be a top priority of every organization through examples. Then creating policy and awareness training to ensure the security of all environments by each.
- Driving force to standardized Software configuration Management Enterprise-Wide; drove innovation in the State of New Hampshire by standardizing software development processes across the enterprise, utilizing a centralized software configuration management tool. Oversaw an enterprise migration from individual servers to a virtual enterprise environment containing over 300 servers saving both money and staff hours.
- Led team to standardize a hybrid ERP implementation process for global deployment; produced an Oracle ERP implementation methodology that utilized internal personnel instead of consultants saving the company over 20 million dollars in 6 years. This process streamlined the project schedule from 12 months to 21 weeks per manufacturing facility. This methodology was executed in 24 countries over 24 months, resulting in the conversion of 108 manufacturing facilities to a common ERP platform.

PROFESSIONAL EXPERIENCE

Easterseals - Manchester, NH

Chief Information Officer / Information Security Officer

November 2021 – Present

Leading information technology functions of the organization, serving as an integral partner and member of the Senior Management team. Guiding Information Technology strategy to support and strengthen Easter Seals. Implementing the current information security initiatives throughout the agency while planning for changes in a defensive and offensive posture to meet future threats.

Merrimack College – No. Andover MA Associate Vice President/CIO

July 2015 – November 2021

Part of the Senior Leadership Team to provide vision, leadership, strategic planning, increase customer service, bringing credibility to IT, drive critical change in technology to meet the mission and strategic plan of Merrimack College. To ensure that the college's technology infrastructure is being maintained, protected and provides the functional tools for the college's mission of higher education. To provide fiscal leadership in developing an IT budget based on the approved plan and responsible infrastructure goals in supporting the higher education needs of the college. Support institution initiatives such as Mobile Merrimack that supports thousands of iPads for teaching in the classrooms.

STATE OF NEW HAMPSHIRE - Concord, New Hampshire
Commissioner/CIO Department of Information Technology
Acting Commissioner/CIO Department of Information Technology
Interim Commissioner/CIO Department of Information Technology

March 2007 to August 2014 June 5, 2013, to August 2014 October 17, 2012, to June 5, 2013 April 2010 to February 2011

Reported to the Governor of the State of New Hampshire - managed the Department of Information Technology (DoIT), an agency which has a staff of over 350 and an annual budget that exceeds 60 million dollars. DoIT is responsible for all IT support for the State's 65 agencies and over 10,000 full-time employees, including cybersecurity, desktops, servers, applications, networks and providing services to the over 1.3M citizens of the State.

Director of Agency Software Division

March 2008 - June 2013

Reported to the CIO of the State of New Hampshire - managed the Agency Software Division (ASD) in 20 of the State's largest agencies overseeing the efforts of over 160 staff. Engaged Agency Commissioners and senior management in the development of tactical and strategic plans, reporting, budgets, problem resolutions, and promoted DoIT best practices, policies, standards and procedures.

Agency IT Leader (Department of Safety)

March 2007 - March 2008

Reported to the Director of the Agency Software Division - managed the IT organization responsible for the software development, production and maintenance of all software applications for the State of New Hampshire's Department of Safety. The Department of Safety encompasses the State Police, Highway Patrol, Bureau of Emergency Management and Department of Motor Vehicle.

VECTRON INTERNATIONAL CORP - Hudson, NH

July 2005 - February 2007

Director of Global IT

Reported to the CFO - responsibilities encompassed managing the \$10 million IT budget, 4 direct and 13 indirect reports providing global support for continuous operations for ERP, LAN/WAN, infrastructure, telecommunications, and end-user computing environment.

SANMINA-SCI Corp - Salem, NH

Sr. Director of Global EMS Services

April 1996 – January 2005 January 2003 – January 2005

Managed a direct staff of 10 and was responsible for the planning, master scheduling and managing the migrating of 108 global manufacturing facilities to the Oracle 11i ERP System.

Sr. Director of Mergers & Acquisitions, Administration

November 2001 - January 2003

Managed a direct staff of 7 and was responsible for creating, developing and managing the M&A administration team while managing the IT \$35M budget.

Sr. Director of Global Applications

April 2000 - November 2001

Managed a direct staff of 25 and worked closely with other Directors to understand their business requirements and issues to translate them into technical deliverables for the application group.

Director of Americas Field IT

April 1996 - April 2000

Managed a direct staff of 30 and was responsible for supporting 65 manufacturing facilities throughout North American and for supporting all aspects regarding telecommunications and business systems in the Eastern division of the company.

Education and Credentials

Merrimack College: Master's of Science in Management - MSM
Rivier University: Awarded a BA in Individualized Studies - Summa Cum Laude
Northern Essex Community College: Awarded an Associates in Electronic Technologies - Cum Laude

Military

United States Army, Honorable Discharge

Affiliations

Sigma Iota Epsilon (SIE)

National Organization of State CIOs' (NASCIO)

Multi-State Information Sharing & Analysis Center (MS-

ISAC)

National Association of Insurance Commissioners (NAIC)
State of New Hampshire Town Clerks Association

Interests

Family

Chess

Outdoor Activities

Theater

Music

Building

EASTER SEALS NEW HAMPSHIRE, INC.

Key Personnel

Name	Job Title	Salary	% Paid from	Amount Paid from
!			this Contract	this Contract
Maureen Beauregard	President & CEO	\$309,000.00	0%	\$0
Claire Gagnon	CFO	\$170,000.00	0%	\$0 .
Lisabritt Solsky	CGO	\$170,000.00	0%	\$0
Stevens				
Catherine Kuhn	CTPRO	\$170,000.00	0%	\$0
Joseph Emmons	CDO	\$148,526.00	0%	\$0
Tina Sharby	CHRO	\$183,855.00	0%	\$0
Peter Hastings	CIO	\$185,000.00	0%	\$0
Susan Silsby	EVP Programs	\$174,332.00	0%	\$0

Subject: Emegency Solutions Grant (RFA-2022-DEHS-01-EMERG-04)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.						
1.1 State Agency Name		1.2 State Agency Address				
New Hampshire Department of	Health and Human Services	129 Pleasant Street Concord, NH 03301-3857				
1.3 Contractor Name		1.4 Contractor Address				
The Front Door Agency, In	эс.	7 Concord Street Nashua, NH, 03064				
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation			
(603) 886-2866	05-95-42-423010- 79270000	January 1, 2026	\$1,506,289			
1.9 Contracting Officer for Sta	te Agency	1.10 State Agency Telephone Number				
Nathan D. White, Director		(603) 271-9631				
1.11 Contractor Signature DocuSigned by:		1.12 Name and Title of Contractor Signatory Maryse Wirbal				
Maryse Wirbal	Date: 5/31/2022	Maryse Wirbal, CEO				
1.13 State Agency Signature Docusioned by:	5/21/2022	1.14 Name and Title of State Agency Signatory Karen Hebert				
Karen Hebert	Date: 5/31/2022	Division 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 Ex					
By: John Que	ino	On: 6/4/2022				
1.17 Approval by the Governo	r and Executive Council (if applie	cable)				
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 omissioned the

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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. Statement of Work

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- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- 1.2. The Contractor shall ensure services are available in Greater Nashua.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. HUD Definition of Literally Homeless:
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.6. Scope of Services Applicable to All Services

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:
 - 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.
 - 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to,

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family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless Definition, Recordkeeping Requirements and Criteria.

- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).

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- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
 - 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - 1.6.9.2. Determining and prioritizing provision of assistance;
 - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
 - 1.6.9.5. Conducting habitability or housing quality standards inspections;
 - 1.6.9 6. Terminating program assistance; and
 - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9.8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
 - 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
 - 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.6.14. Rapid Re-Housing Program
 - 1.6.14.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time firmited

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housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104 in order to move individuals experiencing homelessness to permanent housing.

- 1.6.14.2. <u>Eligibility:</u> The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.
- 1.6.14.3. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.14.3.1. Short-term rental assistance.
 - 1.6.14.3.2. Medium-term rental assistance.
 - 1.6.14.3.3. Assistance with rental arrearages.
- 1.6.14.4. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.14.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:
 - 1.6.14.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor shall selected receive a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
 - 1.6.14.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
 - 1.6.14.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
 - 1.6.14.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.

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1.6.14.4.1.5.	Ensure that rental assistance do	es
	not exceed the Fair Market Re	nt
	established by HUD, as provide	ed
•	under 24 CFR Part 888.	

- 1.6.14.4.1.6. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.14.5. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:
 - 1.6.14.5.1. Provide financial assistance that may include, but is not limited to:
 - 1.6.14.5.1.1. Rental application fees. Security deposits.
 - 1.6.14.5.1.2. Last month's rent.
 - 1.6.14.5.1.3. Utility deposits.
 - 1.6.14.5.1.4. Utility payments. .
 - 1.6.14.5.1.5. Moving costs.
 - 1.6.14.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:
 - 1.6.14.5.2.1. Housing search and placement services.
 - 1.6.14.5.2.2. Housing stability case management.
 - 1.6.14.5.2.3. Mediation services.
 - 1.6.14.5.2.4. Legal services.
 - 1.6.14.5.2.5. Credit repair services.
- 1.6.14.6. The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.14.7. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they

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will be able to sustain once the financial assistance ends. including but not limited to budgeting education; job search and interview skills training; and resume writing training.

- 1.6.14.8. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.14.9. The Contractor shall develop and submit an action plan to the Department for achieving housing stability, assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.14.10. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.
- 1.6.14.11. The Contractor shall ensure:
 - 1.6.14.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:
 - 1.6.14.11.2. All applicable state and local housing codes. Licensing requirements.
 - 1.6.14.11.3. All requirements regarding the condition of the structure.
 - 1.6.14.11.4. All requirements regarding the operation of housing or services.
- 1.6.14.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.15. Homelessness Prevention Program

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1.6.15.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans. ps

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- 1.6.1 5.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability.in accordance with 24 CFR Part 576.104.
- 1.6.15.3. <u>Eligibility</u>
 - 1.6.15.3.1. Screening and Targeting Tool: The Contractor shall document eligibility using a standardized homelessness prevention screening provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.
 - 1.6.15.3.2. During intake, The Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.
 - 1.6.15.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.
- 1.6.15.4. Eligible Activities
 - 1.6.15.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.15.4.1.1. Short-term rental assistance.
 - 1.6.15.4.1.2. Medium-term rental assistance.
 - 1.6.15.4.1.3. Assistance with rental arrearages.
- 1.6.15.5. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.15.5.1. Rental assistance for no more than twenty-four (24) months over a thirty-six (36) month period. The Contractor shall:

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Enter into a rental assistance
agreement with the owner or
landlord on behalf of the program
participant, ensuring that the
Contractor shall receive a copy of
all general notices, complaints,
and notices of eviction from the
landlord or owner.

- 1.6.15.5.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
- 1.6.15.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
- 1.6.15.5:1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.15.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.
- 1.6.15.6. <u>Housing Relocation and Stabilization Services:</u> The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.103. The Contractor shall:
 - 1.6.15.6.1. Provide financial assistance that may include, but are not limited to:
 - 1.6.15.6.1.1. Rental application fees.
 - 1.6.15.6.1.2. Security deposits.
 - 1.6.15.6.1.3. Last month's rent.
 - 1.6.15.6.1.4. Utility deposits.
 - 1.6.15.6.1.5. Utility payments.
 - 1.6.15.6.1.6. Moving costs.

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1.6.15.6.2.	Provide s	ervices,	or	pay	for	costs	for	services
	provided,	that may	ind	clude	, bu	t are n	ot lii	mited to:

1.6.15.6.2.1. Housing search and placement services.

1.6.15.6.2.2. Housing stability case management.

1.6.15.6.2.3. Mediation services.

1.6.15.6.2.4. Legal services.

1.6.15.6.2.5. Credit repair services.

- 1.6.15.7. The Contractor shall make available on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.15.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.15.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.15.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.15.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
 - 1.6.15.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
 - 1.6.15.11.2. All applicable state and local housing codes. Licensing requirements.
 - 1.6.15.11.3. All requirements regarding the condition of the structure.

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Contractor Initials 5/31/202

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- 1.6.15.11.4. All requirements regarding the operation of housing or services.
- 1.6.15.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851-4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.16. Housing Stabilization

- 1.6.16.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.16.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.16.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.16.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.16.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
 - 1.6.16.5.1. Provide funding for first month's rent and/or security deposit as needed;
 - 1.6.16.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
 - 1.6.16.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
 - 1.6.16.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
 - 1.6.16.5.5. Facilitate landlord mediation and negotiation;

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EXHIBIT B

1.6.16.5.6.		als and families w services related	ith connecting to eviction					
1.6.16.5.7.	Assist individua leases;	ls and families with	understanding					
1.6.16.5.8.	Assist individu utility services;	als and families	with obtaining					
1.6.16.5.9.	Provide tenant	counseling;						
1.6.16.5.10.	Provide information about and referrals to other providers;							
1.6.16.5.11.		ualized housing and nning a path to perm						
1.6.16.5.12.	Use the centralized or coordinated assessment system for housing prioritization;							
1.6.16.5.13.	Provide support through case management of those served once housed for continued success;							
1.6.16.5.14.	planning for violence	ng risk assessmen ctims of domestic e, sexual assault, a th DV Service Prov	violence (DV), and stalking in					
1.6.16.5.15.	federal, state,	als and families and local benefits ng, which may incl	to obtain and					
	1.6.16.5.15.1.	Childcare services						
	1.6.16.5.15.2.	Employmentand resources.	education					
	1.6.16.5.15.3.	Healthcare and services.	mental health					
	1.6.16.5.15.4.	Services for use disorder (SUD						
	1.6.16.5.15.5.	Life skills training.						
	1.6.16.5.15.6.	Veteran services.						
			Ds					

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The Front Door Agency, Inc.

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5/31/2022 Date _____

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EXHIBIT B

- 1.6.16.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.
- 1.6.17. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.17.1. Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
 - 1.6.17.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.17.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
 - 1.6.17.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:

3.1.1. <u>E</u>	SG CAPER: Consolidated Annual	Performance and Evaluation
RFA-2022-DEHS-01-EMERG-0	The Front Door Agency, Inc.	Contractor Initials 5/31/2022
B-1.0	Page 12 of 16	Date

EXHIBIT B

Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.

- 3.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
- 3.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:

4.1.1. Rapid Rehousing

- At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
 - 4.1.1.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
 - 4.1.1.3. At least eighty percent (80%) percent of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.

4.1.2. Homelessness Prevention and Housing Stabilization

- 4.1.2.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- 4.1.2.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.

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The Front Door Agency, Inc.

EXHIBIT B

4.1.2.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

5.2.1. The Contractor shall submit, within ten (10) days of the Agreement 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.

5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 5.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

5.3.3.1. Brochures.

5.3.3.2. Resource directories.

5.3.3.3. Protocols or guidelines.

Contractor Initials

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5.3.3.4. Posters.

5.3.3.5. Reports.

5.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

Eligibility Determinations 5.5.

- 5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 5.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 5.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby

The Front Door Agency, Inc. Contractor Initials 5/31/2022 Date_

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EXHIBIT B

covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
 - 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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.

Contractor Initials

Date

Date

C-1.2

New Hampshire Department of Health and Human Services **Emergency Solutions Grant**

EXHIBIT C

Payment Terms

- 1. This Agreement is funded by:
 - 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget.
- The Contractor shall submit an invoice in a form satisfactory to the Department 4. by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager Department of Health and Human Services 129 Pleasant Street Concord, NH 03301

- The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provision's Form Number P-37 of this Agreement.
- The final invoice shall be due to the Department no later than forty (40) days 7. after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.

DS RGA-2022-DEHS-01-ÈMERG-04 The Front Door Agency, Inc. Contractor Initials Page 1 of 3 Date

EXHIBIT C

- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov 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 understhe

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The Front Door Agency, Inc.

Contractor Initials 5/31/2022

EXHIBIT C

Contract to which exception has been taken, or which have been disallowed because of such an exception.

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The Front Door Agency, Inc.

Contractor Initials 5/31/202

Exhibit C-1, SFY 2022 Budget

Contractor Name: The Front Door Agency, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2021 - June 30, 2022

		Total Program Cost			Contractor Share / Mat	en en	Funded by DHHS contract share 11 141				
Line item	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total		
1. Total Salary/Wages	\$ 122,192.00		\$ 192,466.00	\$ 25,592.00	\$ 54,080,00	\$ 60,772.00	\$ 95,500.00	\$ 15,194.00			
2. Employee Benefits	\$ 21,310.00	\$ 5,087.00	\$ 26,397.00	\$ 20,197,00	\$.	\$ 20,197,00					
3. Consultants	S .	15	\$	\$	\$	15	\$.	1	5		
4 Equipment:		\$	s	\$	3	13	3 .		<u> </u>		
Rental	\$	1	\$.	\$.	\$	13 .	1	 	\$.		
Repair and Maintenance	\$	3	\$ -	3	3	15 .	<u> </u>	 	\$		
Purchase/Depreciation		s -	3 .	\$.	5 .	1 .	3	 	•		
5. Supplies;	is .	3	\$.	5	3	15	13 -	 			
Educational	Ís .	3	<u> </u>	·	\$	1	1	-	: 		
Lab	S	3 -	3 .	\$	3	 		-	:		
Pharmacy	is .	3 .	5 -		3 .	1	 	 	: 		
Medical	13	3	\$	\$	\$	1			• • • • • • • • • • • • • • • • • • • 		
Office	\$ 5,500,00	1	\$ 5,500.00	\$ 5,000,00	<u>, </u>	\$ 5,000.00	\$ 500.00		\$ 500.0		
6. Travel	S .	3	\$ -	. 2	3 .	5 5,000.00	3 30.00	 	- 300.0		
7. Occupancy	\$ 5,000,00	3	\$ 5,000.00	\$ 3,000,00	3	\$ 3,000.00	\$ 2,000.00	1	\$ 2,000.0		
8. Current Expenses	\$	i s	\$	3 .	\$	\$	3	 	2,000.0		
Telephone	\$ 2,500.00	5 -	\$ 2,500,00	\$ 1,250,00	\$.	\$ 1,250.00	\$ 1,250,00	 	\$ 1,250 0		
Postage	\$ 500.00	3	\$ 500.00			\$ 500.00		 	9 1,230 0		
Subscriptions	\$	3	š -	\$	\$	1	 	 	<u> </u>		
Audit and Legal	s	\$	3 .	5	\$	1 .		1	•		
Insurance	\$ 5,300,00	\$ -	\$ 5,300.00	\$ 5,300.00	<u> </u>	\$ 5,300,00	1	 	3 .		
Board Expenses	s	13	\$.	\$ -	•	3,220.00		 			
9. Software	\$ 1,500.00	3	\$ 1,500,00	•	*	1:	\$ 1,500,00	 	\$ 1,500,0		
10. Marketing/Communications	is ·	3	3 .		•	 	1,500,50	1	\$ 1,500.0		
11. Staff Education and Training	\$ 2,000.00	18 .	\$ 2,000,00	\$ 1,500,00	\$	\$ 1,500,00	\$ 500.00	 	\$ 500.0		
12. Subcontracts/Agreements	\$ 2,500,00		\$ 2,500.00	\$ 2,500,00		\$ 2,500.00	300.00	 	\$ 500.0		
13. Other (specific details mandatory);	\$.	13	\$.	1 .	\$.	15		 			
Rapid Rehousing	\$ 20,000.00	3 -	\$ 20,000.00		\$.	 	\$ 20,000.00	 	\$ 20,000.0		
Homeless Prevention	\$ 15,000.00	18	\$ 15,000.00	3	2	13 : 	\$ 15,000.00		\$ 15,000.0		
Housing Stabilization:	\$ 265,000.00		\$ 265,000.00		3	80,000.00	\$ 185,000,00		\$ 185,000.0		
TOTAL	\$ 468,302.00										

The Front Door Agency, Inc. RFA-2022-DEHS-01-EMERG-04 Exhibit C-1, SFY 2022 Budget Page 1 of 1

Exhibit C-2, SFY 2023 Budget

Contractor Name: The Front Door Agency, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

					ctor Share / Matci	1	Funded by DHHS contract share						
ine item		Direct	Indirect		Total	OH WC4		Indirect	Total	Direct	ميد	Indirect	Total
ITotal Salary/Wages	\$	130,192.00		\$	199,594.00	\$ 34,692.00	\$	59,080.00	\$ 93,772.00	\$ 95,828	.00 S	10,194.00 \$	105,822,0
2. Employee Benefits	\$	21,310,00	\$ 5,887.00	\$	27,197,00	\$ 18,310.00	\$	5,887.00	\$ 22,197.00	\$ 5,000	.00 S		5,000.0
. Consultants	\$	-	\$	\$	- 1	s .	\$		\$.	\$	- 15	- 3	
Equipment:	3_		5	3		s	\$		\$	<u> </u>	- 5	. 5	
Rental	\$	-	\$	\$	- 1	3 -	\$		S -	\$	· 5	- 13	
Repair and Maintenance	3	-	\$ -	5	- 1	· ·	3		\$	S	- 13	- 1	
Purchase/Depreciation	\$	• •	\$ -	\$. :		\$		3 -	\$	· š	- 3	
5. Supplies:	\$	-	\$	\$	- !	•	S		\$ -	\$	· s	- 1 <u>*</u>	
Educational	5		\$	3	- 1		\$		\$	5	- 13	- 1	
Lab	5		\$.	\$	- 1:	5 -	\$		\$ -	\$. š	- 13	
Pharmacy	\$	-	s .	\$	- 1		S		\$ -	Š	· š	· 1	.
Medical	5		\$ -	\$. 1	s -	\$		\$ -	Š	- 13	2 .	
Office	\$	5,500.00	\$	S	5,500.00	\$ 5,000,00	\$		\$ 5,000,00	\$ 500	00 \$	· \$	500.0
5. Travel	\$		\$ -	\$	- 1:	s ·	S	-	\$.	\$	- 3	. 3	
. Occupancy	\$	5,000.00	\$ -	.s	5,000,00	\$ 3,000.00	\$		\$ 3,000,00	\$ 2,000	00 \$. 3	2,000,0
S. Current Expenses	\$	-	\$ ·	\$		•	\$		S	\$	3	· 1	
Telephone	\$	2,500.00	S -	\$	2,500.00	1,250.00	\$		\$ 1,250.00	\$ 1,250	00 5	. 5	1,250.0
Postage	\$	500.00	\$.	\$	500.00	\$ 500.00	S		\$ 500.00		- 3		1,200.0
Subscriptions	- 3	-	\$	\$			\$		\$	\$. -	· · · · · · · · · · · · · · · · · · ·	
Audit and Legal	S	-	\$ -	5			s		\$	5	. 3	. 13	
Insurance	\$	5,300.00	\$ -	\$	5,300.00	5,300.00	\$		\$ 5,300.00	5	- š	· Š	
Board Expenses	s		\$ -	s	- 1	5	\$		\$	\$. 3	- 1	
. Software	\$	1,500.00	\$	\$	1,500.00		\$		\$.	\$ 1,500	00 5	- 3	1.500.0
Marketing/Communications	\$	•	\$ -	\$	• 1		\$		\$.	\$	- 5	- + + + + + + + + + + + + + + + + + + +	1,500.5
Staff Education and Training	\$	2,000.00	\$	\$	2,000.00	1,500.00	Š		\$ 1,500.00	\$ 500	0.00 \$	- 3	500.0
2. Subcontracts/Agreements	\$	10,000.00	\$	\$	10,000.00	5 2,500.00	\$		\$ 2,500,00		00 \$	- 3	7,500.0
3. Other (specific details mandatory):	\$	-	s .	1	- 1	,	\$		\$.	\$	- 3	- 3	7,300.0
Rapid ReHousing	\$.	45,000.00	\$ -	\$	45,000,00	·	5	•	S .	\$ 45,000	00 S	: 3	45,000,0
forneless Prevention	\$	25,000.00	\$	1 \$	25,000.00		\$		\$	\$ 25,000		- 3	25 000.0
lousing Stabilization	\$	187,500.00	\$	\$	187,500.00		\$	-	\$ 80,000,00			- 1	107,500.0
TOTAL,	\$	441,302.08	\$ 75,289.00	\$	516,591.00		3	64,967.00				10,194.00 \$	301,572.0

Contractor Initiats

The Front Door Agency, Inc. RFA-2022-DEHS-01-EMERG-04 Exhibit C-2, SFY 2023 Budget Page 1 of 1

Exhibit C-3, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Front Door Agency,Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2023 - June 30, 2024

indirect \$ 69,402,00 \$ 6,587,00 \$ \$ \$	\$ 29,897.00			Total \$ 95,900,00	Direct	Indirect	Total
	\$ 29,897.00	\$ 18,310.00		1 4 95 900 00 1			
\$ 6,587.00 \$ \$	\$.				\$ 95,528.00	\$ 10,194.00 S	105,822.0
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Contractor Initials.

Date 5/31/2022

The Front Door Agency, Inc. RFA-2022-DEHS-01-EMERG-04 Exhibit C-3, SFY 2024 Budget Page 1 of 1

Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Front Door Agency, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

Line Item			Total Program Cost				Contractor	Share / Match	1	Funded by DHHS contract share			
		Direct	Indirect	· To		Direct	Inc	lirect .	Total	Direct	Indirect	Total	
1. Total Salary/Wages	5	134,192.00			203,594.00		\$	62,208.00	\$ 97,772.00	\$ 95.628.00			
2. Employee Benefits	\$	24,310.00	8 6,587.00	5	30,897.00	\$ 19,310.00	\$	8,587.00				\$ 5,900	
3. Consultants	\$		\$	\$	1	<u> </u>	\$		5 .	\$		\$ 3,000	
- Equipment:	5		\$	\$	-	\$	5		\$.	1 -	13	: -	
Rental	. \$		S	\$	· ·	\$ -	3		3	<u> </u>	 • 	• 	
Repair and Maintenance	\$		-	5	$\overline{}$	-	\$		\$	 - 	 	`	
Purchase/Depreciation	\$	•	\$ ·	\$	1	s .	Š		•	 	 }	}	
Supplies:	S	-	\$	\$		<u>s</u> .	Š		\$		 } 	<u>: </u>	
Educational	\$		\$	3		\$	3		 	 	 } 	<u>, </u>	
Lab	. \$		S .	\$		<u> </u>	1	-	. 	-	 } 	<u>} </u>	
Pharmacy	\$	-	5	3		\$	÷			-	15	<u> </u>	
Medical	\$		\$	Š	1	•	: -	:	• 	-	13	<u> </u>	
Office	\$	5,500,00		3	5,500.00	\$ 5,000,00	•		\$ 5,000.00		13.	<u> </u>	
. Travel	S		5	1	2,000.00	\$ 3,000.00	:		\$ 5,000.00	\$ 500.00	15	\$ 500.	
. Occupancy	S	5,000.00	š .	13.	5,000.00	\$ 3,000,00	•	 :	* 	-	13	<u> </u>	
. Current Expenses	S	-,	<u> </u>	1	J,500,00	3,000,00	•		\$ 3,000.00	\$ 2,000.00	3	\$ 2,000.	
Telephone	S	2,500.00	2	Ti-	2,500.00	\$ 1,250,00	•		•		13	<u> </u>	
Postage	5	500.00		+=-	500.00	\$ 500.00	3		\$ 1,250,00	\$ 1,250.00	<u> </u>	\$ 1,250.	
Subscriptions	Š		s	15	300.00	•	-		\$ 500.00	3 -	<u> </u>	<u>.</u>	
Audit and Legal	- 1		3 .	 { - 	- +	<u> </u>	3		<u> </u>		\$	<u> </u>	
Insurance	\$	5,300.00	3 :-	+:	5,300.00		3		<u> </u>	,\$	-	ş -	
Board Expenses	- 1	3,300.00	•	 	3,300.00	\$ 5,300.00	3		\$ 5,300.00	\$ -	5	<u> </u>	
. Software	- 1	1,500,00		13	1,500,00		3		<u> </u>	\$	<u> S</u>	\$	
D. Marketing/Communications		1,300.00	•	13	1,500.00	\$	\$		<u> </u>	\$ 1,500.00	<u> </u>	\$ 1,500.	
Staff Education and Training	- +-	2,000.00	· ·	 • 		3	5	<u>_</u>	<u> </u>	<u>s</u> -	<u> </u>	<u> </u>	
Subcontracts/Agreements	-:	10,000.00		 } 	2,000.00	\$ 1,500.00	\$		\$ 1,500.00			\$ 500.	
3. Other (specific details mandatory):	- :			 }	10,000.00	\$ 2,500.00	5		\$ 2,500.00	\$ 7,500.00	<u>s</u>	\$ 7,500.0	
apid ReHousing		40,000,00		13		<u> </u>	5		<u>.</u>	\$	5	\$ -	
omeless Prevention	- }-	30,000,00		 	40,000.00	\$.	5		<u> </u>	\$ 40,000.00		\$ 40,000.	
ousing Stabilization	- 12-	187,500.00			30,000.00		<u>s</u>		\$ -	\$ 30,000.00		\$ 30,000.	
TOTAL					187,500.00			·	\$ 80,000.00		3 -	\$ 107,500.	
ndirect As A Percent of Direct	•	448,302.00	\$ 75,989.00	1.2	524,291.00	\$ 156,924.00	\$	68,795.00	\$ 222,719.00	\$ 291,378.00	5 10,194,00		

Contractor initials 5/31/2022

The Front Door Agency, Inc. RFA-2022-DEHS-01-EMERG-04 Exhibit C-4, SFY 2025 Budget Page 1 of 1

Exhibit C-5, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Front Door Agency, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

			Total Program Cost		1	Contractor Share / Mate	h	Funded by DHHS contract share			
ine Item		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Yotal	
. Total Salary/Wages	\$	134,192.00								100,879.0	
. Employee Benefits	\$	24,310.00	\$ 6,587.00	\$ 30,897.0	0 \$ 19,310.00	\$ 6,587.00	\$. 25,897.00	\$ 5,000.00	\$ - \$	5,000.0	
Consultants	\$	- 1	\$.	\$.	\$	\$ -	\$	\$	\$ 5		
Equipment:			\$	\$	- 5	· s	s	\$	\$ \$		
Rental	\$		\$	\$	\$	5		\$.	\$. \$		
Repair and Maintenance	\$	-	\$ -	\$	-	-	S	\$ -	5 5		
Purchase/Depreciation	\$_		\$	\$	s .	\$		\$ -	S - S	-	
Supplies	\$		\$	\$	\$ ·	\$]\$	s -	S - S		
Educational	\$	-	S -	\$	S -	5 -	3 -	\$ -	5		
Lab	\$	•	\$.	\$.	\$	\$.	\$		S - S	•	
Pharmacy	\$		\$	\$ -	\$	\$ -	š .	\$	\$. \$	•	
Medical	\$		\$.	\$.	\$.	\$ -	\$ -	\$ -	5 - 5		
Office	3	5,500.00	\$	\$ 5,500.0	5,000.00	\$	5,000,00	\$ 500.00	\$. \$	500.0	
Travel	\$	-	\$ -	\$ -	\$	\$ -	[3	\$	5	•.	
Occupancy	\$	5,000.00	\$.	\$ 5,000.0	0 \$ 3,000.00	s .	\$ 3,000.00	\$ 2,000.00	5 - 5	2,000.0	
Current Expenses	\$		\$ -	\$ -	 \$ -	\$.	\$	\$	35		
Telephone	\$	2.500.00		\$ 2,500.0			1,250.00		\$. \$	1,250.0	
Postage	\$	500.00	\$ -	\$ 500.0	0 \$ 500.00	\$.	\$ 500.00	\$:	S · 5		
Subscriptions	\$	• 1	\$.	\$	15	\$.	\$	\$.	5 - 5		
Audit and Legal	\$	· · ·	\$	\$	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$	\$	\$	\$. \$		
Insurance	\$	5,300.00		\$ 5,300.0	0 \$ 5,300.00	\$ ·	\$ 5,300.00	\$.	\$ 5	•	
Board Expenses	\$		\$.	\$.	\$	\$.	3	\$ ·	S - S		
Software	\$	1,500.00	\$ -	\$ 1,500.0	0 \$ -	\$ -	\$ -	\$ 1,500.00	5 5	1,500.0	
, Marketing/Communications	\$		\$.	\$.		\$.	\$.	\$.	S - S		
. Staff Education and Training	\$	2,000.00	\$.	\$ 2,000.0		\$ -	\$ 1,500.00	\$ 500.00	5 . 5	500 0	
. Subcontracts/Agreements	\$	10,000.00	\$	\$ 10,000.0	0 \$ 2,500.00	\$	\$ 2,500.00	\$ 7,500.00	\$. \$	7,500.0	
. Other (specific details mandatory):	\$	-	3	\$	\$	\$ -	1	\$ -	\$ 5	•	
pid Rehousing	\$	20,000.00	\$.	\$ 20,000.0		\$.	\$.	\$ 20,000.00		20,000.0	
meless Prevention	· \$_	15,000.00		\$ 15,000.6		\$	3	\$ 15,000.00		15,000.0	
ousing Stabilization:	\$	184,000.00		\$ 184,000.0			\$ 60,000.00	\$ 104,000.00	\$. \$	104,000.0	
TOTAL	\$	409,802.00	\$ 68,846.00	\$ 478,648.0	0 3 158,924.00	\$ 63,795.00	\$ 220,719.00	\$ 252,929.00	\$ 5,000.00 \$	257,929.0	

Contractor Initials

Date 5/31/2022

The Front Door Agency, Inc. RFA-2022-DEHS-01-EMERG-04 Exhibit C-5, SFY 2026 Budget Page 1 of 1



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



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.

3	
Place of Performance (street address, cit	y, county, state, zip code) (list each location)
Check ☐ if there are workplaces on file the	nat are not identified here.
	Vendor Name: The Front Door Agency, Inc.
5/31/2022	Maryse Wirkal
Date	Name: Maryse wirbal Title: Maryse Wirbal, CEO



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:

- 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-I.)
- 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.

1	Vendor Name: The Front Doo	r Agency, Inc.
5/31/2022	Docusigned by: Maryse Wirleal	
Date	Name: Maryse wirbal Title: Maryse wirbal, CEO	
; 	.,	Vendor Initials
	Exhibit E – Certification Regarding Lobbying	
CU/DHHS/110713	Page 1 of 1	5/31/2023 Date



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

Contractor Initials 5/31/202



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: The Front Door Agency, Inc
	DocuSigned by:
5/31/2022	Maryse Wirbal
Date Date	Name Maryse wirbal Title: Maryse wirbal, CEO
	!

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2 Contractor Initials 5/31/2022



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

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 MW



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: The Front Door Agency, Inc.

DocuSigned by:

Maryse Wirbal

Name: Maryse wirbal

Title:

Maryse Wirbal, CEO

Exhibit G

Contractor Initials

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

Page 2 of 2

5/31/2022 Date

5/31/2022

Date



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: The Front Door Agency, Inc.

5/31/2022

Date

—Docusigned by: Maryse Wirbal

Name: Marvse wirba

Title:

Maryse Wirbal, CEO

Contractor Initials

Date

Date

Date



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) <u>Definitions</u>.

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

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

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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. <u>"Unsecured Protected Health Information"</u> 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.
- Definitions All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

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

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Exhibit 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
 - or 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

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Exhibit!

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.
- 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 the separation of the purposes that make the return or destruction infeasible, for so long as Business (MI)

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Contractor Initials



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

- Covered Entity shall notify Business Associate of any changes or limitation(s) in its a. 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.

Termination for Cause (5)

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

- Definitions and Regulatory References. All terms used, but not otherwise defined herein, a. 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.
- Data Ownership. The Business Associate acknowledges that it has no ownership rights C. with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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

Contractor Initials

Date



Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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 Front Door Agency, Inc.
The State by:	Names of the Contractor
Karen Helect	Maryse Wirbal
Signature of Authorized Representative	Signature of Authorized Representative
Karen Hebert	Maryse Wirbal
Name of Authorized Representative	Name of Authorized Representative
	Maryse Wirbal, CEO
Title of Authorized Representative	Title of Authorized Representative
5/31/2022	5/31/2022
Date	Date

Contractor Initials



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: The Front Door Agency, Inc.

Date

Docusigned by:

Marys: Wirkal

Name: Maryse Wirbal

Title: Maryse Wirbal, CEO

Contractor Initials

Date

Os

5/31/2022



		FORM A	
As be	the Contractor ide	entified in Section 1.3 of the General Provisions, I certify that the responses to the same same same same same same same sam	
1.	The DUNS numb	Der 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?		
	XNO	YES	
	If the answer to	#2 above is NO, stop here	
	If the answer to	 #2 above is YES, please answer the following:	
3.	business or orga	Does the public have access to information about the compensation of the executives in your pusiness 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:	

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.
- "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

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

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Date

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.
- 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.
- 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

Contractor Initials

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.

- 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

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

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V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 4 of 9

Exhibit K





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

- 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.).

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 5 of 9

Contractor Initials 5/31/2022



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

Contractor Initials _____

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 6 of 9

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/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:
 - 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 <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

Contractor Initials _____

V5. Last update 10/09/18

Exhibit K DHHS Information Security Requirements Page 7 of 9



DHHS Information Security Requirements

- e. Ilimit 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;
- 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

Contractor Initials ______

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 8 of 9

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

Contractor Initials ______

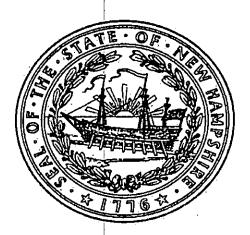
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE FRONT DOOR AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 06, 1987. 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: 108359

Certificate Number: 0005743888



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1st day of April A.D. 2022.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

I,Erin Almeda	hereby certify that:
(Name of the elected Office	er of the Corporation/LLC; cannot be contract signatory)
I am a duly elected Clerk/Secre	tary/Officer of The Front Door Agency, Inc.
•	(Corporation/LLC Name)
2. The following is a true copy of a	a vote taken at a meeting of the Board of Directors/shareholders, duly called and
	, at which a quorum of the Directors/shareholders were present and voting. Date)
VOTED: ThatMaryse Wirba	
(Name and Title o	Contract Signatory)
is duty authorized on behalf of	The Front Door Agency, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)
documents, agreements and oth	its agencies or departments and further is authorized to execute any and all er instruments, and any amendments, revisions, or modifications thereto, which ble or necessary to effect the purpose of this vote.
date of the contract/contract ame thirty (30) days from the date of New Hampshire will rely on this position(s) indicated and that they	as not been amended or repealed and remains in full force and effect as of the endment to which this certificate is attached. This authority remains valid for this Certificate of Authority. I further certify that it is understood that the State of certificate as evidence that the person(s) fisted above currently occupy the have full authority to bind the corporation. To the extent that there are any limits vidual to bind the corporation in contracts with the State of New Hampshire, all ad herein.
Dated: 6/2/22	En almila
	Signature of Elected Officer
	Name:
	Title:

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/5/2022

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

lf	SUBROGATION IS WAIVED, subjectificate noide SUBROGATION IS WAIVED, subjectificate does not confer rights	ct to t	he te	rms and conditions of th	ne poli	cy, certain p	olicies may		
	DUCER .		3 0011	indate notes in nea or s	CONTA				
Ea	ton & Berube Insurance Agency,⊦t	nç.			PHONE			FAX CO2 0	06 4000
	Concord Street	•			FEMAIL	o, Ext); 603-68		(AIC, No): 603-8	36-4230
Na	shua NH 03061				ADDRE	ss: damadei			T
					 			RDING COVERAGE	NAIC#
				NASPA1				ce Companies	22292
	RED E Front Door Agency Inc			MASEAT	INSURE	яв: Technol	ogy Insuranc	e Company	<u> </u>
7 C	Concord Street				INSURE	RC:		· -	
Na	shua NH 03064				INSURE	RO:			
					INSURE	RE:			<u> </u>
					INSURE	RF:			
				NUMBER: 1487337668				REVISION NUMBER:	
IN CI E)	HIS IS TO CERTIFY THAT THE POLICIE DICATED. NOTWITHSTANDING ANY ERTIFICATE MAY BE ISSUED OR MAY KCLUSIONS AND CONDITIONS OF SUC	REQUII ' PERT H POLI	REME FAIN, CIES.	NT, TERM OR CONDITION THE INSURANCE AFFORD LIMITS SHOWN MAY HAVE	OF AN	Y CONTRACT THE POLICIE	OR OTHER S DESCRIBE PAID CLAIMS	DOCUMENT WITH RESPECT TO D HEREIN IS SUBJECT TO ALL	WHICH THIS
ISR TR	TYPE OF INSURANCE	INSD	SUBR	POLICY NUMBER		(MM/DD/YYYY)	(MM/DD/YTYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			ZBV9151600 11		5/5/2022	5/5/2023	EACH OCCURRENCE \$ 1,00	0,000,0
	CLAIMS-MADE X OCCUR			•				DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,	000
		_					ı	MED EXP (Any one person) \$ 10,0	00
		_						PERSONAL & ADV INJURY \$ 1,00	0,000
	GENL AGGREGATE LIMIT APPLIES PER:							GENERAL AGGREGATE \$ 2,00	0,000
	POLICY PRO-	400						PRODUCTS - COMP/OP AGG \$ 2,00	0,000
	OTHER:		1					5	
A	AUTOMOBILE LIABILITY	1	i	ZBV9151600 11		5/5/2022	5/5/2023	COMBINED SINGLE LIMIT \$ 1,00	0,000
	ANY AUTO							BODILY INJURY (Per person) \$	
	OWNED SCHEDULED AUTOS		ļ					BODILY INJURY (Per accident) \$	
	X HIRED X NON-OWNED AUTOS ONLY	ŀ	ŀ					PROPERTY DAMAGE (Per accident)	
	ADIOS GILLI							\$	
	UMBRELLA LIAB OCCUR	<u> </u>	İ					EACH OCCURRENCE \$	
	EXCESS LIAB CLAIMS-MAD	۶						AGGREGATE \$	
	DED RETENTIONS	ī	1					s	
8	WORKERS COMPENSATION	i		TWC4094896		5/5/2022	5/5/2023	X PER OTH-	_
	AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE	ור	1					E.L. EACH ACCIDENT \$ 100,	200
	OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A						E.L. DISEASE - EA EMPLOYEE \$ 100,	
	If yes, describe under DESCRIPTION OF OPERATIONS below		ı					E.L. DISEASE - POLICY LIMIT \$ 500.	
A	Management Liab	+		LHV9132930		5/5/2022	5/5/2023		00.000
	Claims Made			21110102000		5,5,2,5,2	J. J. Z. Z. Z.	EPL \$1,0	00,000 00,000
Λoi	RIPTION OF OPERATIONS / LOCATIONS / VEHI kers Compensation Information: No e entions on Management Liability: D&C	xclude	d offic	ers; Coverage for NH.	e, may b	attached if more	space is require	l l	
	·								
	 - -								
FF	RTIFICATE HOLDER				CANC	ELLATION			
	State of New Hampshire Dept of Health & Human	Servic	es		SHO THE ACC	ULD ANY OF T EXPIRATION ORDANCE WIT	DATE THE	ESCRIBED POLICIES BE CANCEL EREOF, NOTICE WILL BE DE LY PROVISIONS.	
	129 Pleasant Street Concord NH 03301					rizeo represei LC RBen	•	·	



MISSION STATEMENT:

Provide a holistic approach to break the cycle of poverty by assisting individuals and families stabilize, transform, and become empowered to ultimately achieve sustainable independence.

We accomplish this by offering an integrated service delivery approach that fosters education and addresses the obstacles that hinder acquiring and maintaining affordable housing and attainment of self-sufficiency.

CORE VALUES:

- Belief in dignity, respect and compassion for all people
- Belief through education, every person can grow and succeed.

Dignity • Respect • Compassion • Education • Integrity



Financial Statements For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

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FINANCIAL STATEMENTS:	
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Front Door Agency, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of The Front Door Agency, Inc., which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 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 financial statements are free from material misstatement.

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

Merrimack, New Hampshire Andover, Massachusetts Greenfield, Massachusetts Ellsworth, Maine



evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Front Door Agency, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited The Front Door Agency, Inc.'s fiscal year 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 18, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived:

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing/Standards, we have also issued our report dated October 28, 2021 on our consideration of the Front Door Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Front Door Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Front Door Agency's internal control over financial reporting and compliance.

Merrimack, New Hampshire

October 28, 2021

Statement of Financial Position June 30, 2021

(with summarized comparative totals as of June 30, 2020)

		2021		
	Without Donor	With Donor	2021	2020
	Restrictions	Restrictions	Total	Total
				
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,270,977	\$ 97,547	\$ 1,368,524	\$ 917,463
Contributions receivable, net	19,429	38,025	57,454	105,268
Grants receivable	127,975	•	127,975	80,949
Other current assets	1,137	-	1,137	1,469
Total Current Assets	1,419,518	135,572	1,555,090	1,105,149
Noncurrent Assets:				
Investments	894,931	671,687	1,566,618	1,321,822
Revolving loan and security receivable		-	163,685	189,059
Noncurrent portion of contributions red		18,650	18,650	36,350
Property and equipment, net	2,538,407	-	2,538,407	1,288,891
Total Noncurrent Assets	3,597,023	690,337	4,287,360	2,836,122
TOTAL ASSETS	\$ 5,016,541	\$ 825,909	\$ 5,842,450	\$ 3,941,271
		·		
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Current portion of long-term debt	\$ 6,207	\$ - _.	\$ 6,207	\$ 8,923
Accounts payable	87,186	•	87,186	27,230
Accrued payroll and related liabilities	8,430	-	8,430	6,388
Other liabilities				12,134
Total Current Liabilities	101,823	-	101,823	54,675
Noncurrent Liabilities:				
Long-term debt, net of current portion	774,957	-	774,957	736,495
Revolving loan and security payables	208,316	-	208,316	218,090
Security deposits	15,238	<u> </u>	15,238_	13,050
Total Noncurrent Liabilities	998,511	<u> </u>	998,511	967,635
Total Liabilities	1,100,334	.•	1,100,334	1,022,310
Net Assets:		•		
Without donor restrictions:				
Undesignated	3,268,607	-	3,268,607	1,549,602
Board-designated	647,600	-	647,600	416,118
With donor restrictions:	,		2 , 000	.20,220
Purpose restrictions	•	77,378	77,378	135,057
Time restrictions	-	278,436	278,436	374,786
Perpetual endowment	-	470,095	470,095	443,398
Total Net Assets	3,916,207	825,909	4,742,116	2,918,961
TOTAL LIABILITIES AND NET ASSETS	\$ 5,016,541	\$ 825,909	\$ 5,842,450	\$ 3,941,271
			· · · · · · · · · · · · · · · · · · ·	

Statement of Activities For the Year Ended June 30, 2021

(with summarized comparative totals for the year ended June 30, 2020)

				2021				
		Without Donor		With Donor		2021		2020
-		Restrictions		Restrictions		Total	_	Total
SUPPORT, REVENUE, AND O	TWED							
Support:	ILEV							
Contributions		\$ 761,361	\$	161,367	\$	022.720	_	505.550
Grants		1,786,111	Ų	101,307	Þ	922,728 1,786,111	\$	505,560
CARES Act		141,102		-		141,102		749,644
Debt forgiveness		84,991		•		84,991		87,814
Special events:		0.,002				04,551		67,614
Gross special events r	evenue	270,270		-		270,270		189,985
Less cost of special ev	ents	_ (133,994)		-		(133,994)		(23,867)
Net special events	revenue	136,276	-	-	•	136,276	-	166,118
Revenue:								
Rental income, net of wr	rite-offs	155,22 9		-		155,229		137,034
Other:								• • • •
Investment income, net		310,050		-		310,050		103,862
Other revenue		4,520		=		4,520		8,967
Net Assets Released From Re	estriction	288,699	_	(288,699)	_		_	
Total Support, Revenue, and	Other	3,668,339		(127,332)		3,541,007		1,758,999
EXPENSES	•	•						
Program Services:	-							
Transformational housing		638,659		· -		638,659		587,909
Housing stability		682,397		-		682,397		337,831
Other programs		56,420		_		56,420		42,480
			-		-		_	42,480
Total Program Services		1,377,476		-		1,377,476		968,220
Supporting Services:								
Management and general	l	122,145		_		122,145		120,370
Fundraising and develope		218,231		-		218,231		204,990
Total Supporting Services		340,376	-	•	_	340,376	_	325,360
Total Expenses		1,717,852		-	_	1,717,852	_	1,293,580
Change in Net Assets		1,950,487	_	(127,332)	_	1,823,155	_	465,419
Net Assets, Beginning of Year	-	1,965,720		953,241		2,918,961		2,453,542
Net Assets, End of Year			_					•
recousers, the or real		\$ 3,916,207	\$_	825,909	\$_	4,742,116	\$ _	2,918,961

Statement of Functional Expenses
For the Year Ended June 30, 2021
(with summarized comparative totals for the year ended June 30, 2020)

2021 **Program Services Supporting Services** Housing Transformational Other Management Fundraising and 2021 2020 -Housing-Stability-Programs--Totaland General--Development-Total-Total-Personnel expense: Salaries and wages 268,259 145,370 22,947 436,576 55,217 149,123 640,916 \$ 593,428 **Employee benefits** 27,278 14,307 3,009 44,594 10,400 26,744 81,738 77,131 Payroll taxes 21,011 11,524 1,907 34,442 3,919 10,915 49,276 44,607 Direct assistance: Holiday/Santa Fund program 12,718 12,718 12.718 13,420 Rental assistance 11,423 343.593 355,016 355.016 120,302 Utility assistance 13,139 13,139 13.139 9,361 Security deposit assistance 6,010 22,120 28,130 28.130 5,561 Therapy - child contracted 47,686 47,686 47,686 39,681 Other 8,226 9,956 1,232 19,414 19,414 13,015 Fees for services: Accounting 15,575 15,575 8,075 Other 2,638 2,705 5,343 2,938 2,066 10,347 26,660 Advertising and promotion 682 435 1,117 257 7.941 9,315 7,656 Depreciation 73,688 27,518 101,206 693 101,899 79,772 Information technology 14.651 3,493 24 18,168 842 4,566 23,576 13,416 Insurance 13,309 5,061 18,370 3,648 22,018 18,816 Interest 29.017 12,569 41,586 41,586 45,426 Licenses and fees 11,981 11,981 10.189 Miscellaneous 132 16,772 16,904 872 3.959 21,735 6,315 Occupancy 95,758 46,351 974 143,083 16,334 10,571 169,988 146,166 Office expenses 5,425 4,576 2,609 12.610 6,100 8,502 27,212 17,902 Scholarships 4,000 5,000 9,000 9,000 3,500 Supplies 5.373 5,373 3,596 113,364 122,333 Telephone and communication 9,466 2,908 627 13,001 1,754 2,493 17,248 17,048 Total Expenses By Function 638,659 682,397 56,420 1,377,476 122,145 352,225 1,851,846 1,317,447 Less expenses included on the Statement of Activities: Cost of special events (133,994)(133,994)(23,867)Total Expenses Reported on the Statement of Activities \$ 638,659 682,397 56,420 1,377,476 122,145 218,231 1,717,852 \$ 1,293,580

Statement of Cash Flows For the Year Ended June 30, 2021 (with comparative totals for the year ended June 30, 2020)

	2021		2020
Cash Flows From Operating Activities:		•	
Change in net assets	\$ 1,823,155	\$	465,419
Adjustments to reconcile change in net assets to			
net cash from operating activities:			
Depreciation	101,899		79,772
Bad debt expense	16,756		5,428
Debt forgiveness	(53,984)		(53,984)
Unrealized loss (gain) on investments	(234,488)		(59,728)
Realized gain on investments	(44,788)		(1,121)
Changes in operating assets and liabilities:			
Contributions receivable	65,514		(48,511)
Grants receivable	(63,782)		(44,452)
Other current assets	332		(922)
Accounts payable	59,956		4,777
Accrued payroll and related liabilities	2,042		2,372
Other liabilities	(9,946)	-	(581)
Net Cash Provided By Operating Activities	1,662,666		348,469
Cash Flows From Investing Activities:			
Proceeds from sale of investments	340,375		502,722
Purchase of investments	(305,895)		(553,440)
Purchase of fixed assets	(1,201,415)	_	(77,919)
Net Cash Used By Investing Activities	(1,166,935)		(128,637)
Cash Flows From Financing Activities:			
Principal payments of long-term debt	(60,270)		(7,931)
Change in revolving loan and security receivables	25,374		(37,996)
Change in revolving loan and security payables	(9,774)		35,763
Net Cash Used By Financing Activities	(44,670)	_	(10,164)
	(44,070)	-	(10,104)
Net Change in Cash and Cash Equivalents	451,061		209,668
Cash and Cash Equivalents, Beginning of Year	917,463	_	707,795
Cash and Cash Equivalents, End of Year	\$ <u>1,368,524</u>	\$_	917,463
Supplemental Disclosures:			
Interest paid	\$ 10,579	\$	11,596
Non-cash financing		, =	
Non-cash financing	\$ 150,000	٠ =	-

Notes to Financial Statements For the Year Ended June 30, 2021

1. Organization

The Front Door Agency, Inc. (the Agency) is a nonprofit public benefit organization which was incorporated on February 6, 1987. The Front Door is unequivocally committed to helping homeless and disadvantaged people in the Greater Nashua community achieve stability, have the opportunity to transform, and ultimately flourish. Since its inception, the Agency has been offering support, fostering education and providing services to assist individuals and families transition from crisis to self-sufficiency. It believes that dignity, respect and compassion is deserved for all people and that through education, every person can grow and succeed.

The Agency's core programs were collaboratively developed to provide a comprehensive approach that addresses the root causes of homelessness and poverty. These programs include:

Transformational Housing

Provides long-term transitional housing to homeless single mothers and their children. With a program design of "self-help", mothers must be motivated to create change. The program is not an emergency shelter, but serves as a comprehensive long-term "next step" on the road to self-sufficiency as it is the program's primary goal to reduce barriers to higher education in order to increase every client's employability and income so mothers are empowered to regain their confidence and achieve independence.

The Transformational Housing Program enables clients to remove personal barriers so they can successfully access college degree, credentialing, apprenticeship, or job-skills training programs. The program has had a great success of women graduating with degrees in areas such as accounting, paralegal, marketing, nursing, and social work. Others have earned job skills in areas of LNA, welding, CDL driving, and culinary arts.

Housing Stability

Helps all individuals and families currently experiencing homelessness or on the verge of homelessness by providing prevention and intervention assistance with rent and utilities. Through its security deposit loan program, it helps families obtain housing with a no-interest or fee security deposit that is repaid over a 24-month period eliminating the barrier to entry. Others who may face a temporary crisis such as an illness or job reduction or loss of a spouse can receive short-term rental assistance to help them avoid homelessness as they regain self-sufficiency. The Agency also offers short-term rental subsidies that gradually reduce over a few months to help families become housing stable. The Agency owns eight units of affordable housing to assist families with very low income. All families receive extensive case management and budgeting assistance.

Financial Literacy

A series of workshops that is offered to the general public and program participants. Personal credit reports and budgets are examined and facilitators provide direction and education on basic banking opportunities, ways to save, and how to reduce costs.

Holiday Santa

Each year the Agency helps over 500 children during the holidays with gifts and clothing.

2. Summary of Significant Accounting Policies

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

Comparative Financial Information

The accompanying 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 financial statements for the year ended June 30, 2020, 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.

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 Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable.

Grants Receivable

Grants receivable, 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 substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the

performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

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 Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

Property and Equipment

Property and equipment additions over \$2,500 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 3 to 27 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 Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

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 fiscal years 2021 or 2020.

Net Assets

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

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 for scholarships, and for new office property.

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 Agency 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 Agency 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.

A portion of the Agency'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 Agency 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. Grant revenue from contributions that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, is reported as net assets without donor restrictions.

Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place. All goods and services are transferred at a point in time.

Rental income is recognized when the performance obligation of providing the rental space is satisfied.

Donated Services and In-Kind Donations

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a

contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and 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 Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and interest, office expenses, which are allocated on a direct expense allocation and by percentage of use. Salaries and wages, benefits, and payroll taxes, are allocated by direct time and on the basis of estimates of time and effort.

Income Taxes

The Agency has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Agency is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Agency is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal years 2021 and 2020, the Agency 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 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 may differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. 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 and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and entities supportive of the Agency's mission. Investments are made by diversified investment managers whose performance is

monitored by the Finance Committee. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that its investment policies and guidelines are prudent for the long-term welfare of the Agency.

Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. 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
 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 $\frac{1}{1}$ 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.

New Accounting Standards to be Adopted in the Future

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Agency for the year ending June 30, 2022. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Leases

In February 2016, the FASB issued Accounting Standards Update (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 balance sheet 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 income statement. This ASU will be effective for the Agency for the year ending June 30, 2023. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, Measurement of Credit Losses on Financial Instruments: The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Agency for the year ending June 30, 2024. The Agency 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 Statement of Financial Position, are comprised of the following at June 30, 2021 and 2020:

Financial assets at year end:	2021	2020
Cash and cash equivalents	\$ 1,368,524	\$ 917,463
Grants receivable	127,975	80,949
Contributions receivable	76,104	141,618
Investments	1,566,618	1,321,822
Total financial assets	3,139,221	2,461,852
Less amounts not available to be used within one year: Net assets with purpose restrictions that will not be		
met in one year (building purchase)	-	(83,500)
Contributions receivable due in more than one year	(18,650)	(36,350)
Donor-restricted endowment	(470,095)	(443,398)
1 :	(488,745)	(563,248)
Financial assets available to meet general expenditures		
over the next year	\$2,650,476	\$ 1,898,604

Endowment funds consist of donor-restricted endowments and a general endowment. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Agency regular monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

As part of its liquidity management plan, the Agency also has \$75,000 line of credit available to meet cash flow needs.

4. Contributions Receivable

The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value. Unconditional contributions receivable are estimated to be collected as follows at June 30, 2021 and 2020:

	_	2021	_	2020
Within one year	\$	62,187	\$	110,001
In one to five years		18,650		36,350
Over five years	_	-	_	-
Total		80,837		146,351
Less allowance	_	(4,733)	_	(4,733)
Net	\$_	76,104	\$_	141,618

No discount was applied to contributions receivable at June 30, 2021 and 2020 since it was determined to be immaterial.

5. Revolving Loan and Security Receivables and Payables

Housing Security Guarantee Program (HSGP)

The Agency and the State of New Hampshire are working together with the Housing Security Guarantee Program. Landlords are provided with vouchers instead of cash for security deposits. The client agrees to pay back the Agency for the security deposit. When the deposit is repaid in full, the Agency pays the landlord in exchange for the voucher. If the lease terminates and the landlord redeems the voucher, any unpaid balance remaining from the client is billed to the State.

Revolving Loan Fund

The Agency had obtained grants in prior years from private entities, to help pay mortgages for clients near foreclosure. The client agrees to pay back the Agency for mortgage payments made on their behalf. Monies repaid are then available for assistance to other clients. The Agency absorbs any unpaid balance due from the client.

The receivables under these programs at June 30, 2021 and 2020 consisted of the following:

!	2021					•		2020	
<u>Description</u>	<u>Receivable</u>		Allowance		<u>Net</u>		<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Housing security guarantee - clients Housing security guarantee - State Revolving loan fund - clients	\$ 110,071 3,578 55,791	\$	- - (5,755)	\$	110,071 3,578 50,036	\$	125,717 2,312 64,079	\$ - - (3,049)	\$ 125,717 2,312 61,030
Total	\$ 169,440	\$	(5,755)	\$	163,685	\$	192,108	\$ (3,049)	\$ 189,059

6. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of the following at June 30, 2021 and 2020:

Investment Type	<u>2021</u>	2020
Money market funds	\$ 895	\$ 895
U.S. equity funds	573,291	396,104
International equity funds	496,779	456,312
Taxable fixed income funds	415,153	305,024
Certificates of deposit	 80,500	 163,487
 Tiotal	\$ 1,566,618	\$ 1,321,822

Unrealized gains recognized during fiscal year 2021 and 2020 on equity securities totaled \$234,488 and \$59,728, respectively.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the Agency's investments to interest rate fluctuations as of June 30, 2021 is as follows:

			_	Ir								
Investment Type		Fair <u>Value</u>		Less <u>Than 1</u>		<u>1-5</u>		<u>6-10</u>		More han 10		N/A
Money market funds	\$	895	\$	-	\$	-	\$	•	\$	-	\$	895
U.S. equity funds		573,291				-		-		-		573,291
International equity funds		496,779		•		-		-		-		496,779
Taxable fixed income funds		415,153		-		-		-		-		415,153
Certificates of deposit	_	80,500	_	80,500	_	-	_	-	_	•	_	•
Total	\$ <u>1</u>	,566,618	\$_	80,500	\$_	<u>·</u>	\$_	<u>.</u>	\$_	<u>.</u>	\$_	1,486,118

Information about the sensitivity of the of the fair values of the Agency's investments to interest rate fluctuations as of June 30, 2020 is as follows:

		<u></u>	Investment Maturities (in Years)									
	Fair	Less			More							
Investment Type	<u>Value</u>	<u>Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Than 10</u>	<u>N/A</u>						
Money market funds	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ 895						
U.S. equity funds	396,104	•	-	-	-	396,104						
International equity funds	456,312	-	-	-	•	456,312						
Taxable fixed income funds	305,024	-	-		-	305,024						
Certificates of deposit	163,487	163,487	<u>·</u>	<u> </u>								
Total	\$ 1,321,822	\$ 163,487	\$	\$	\$	\$ 1,158,335						

7. Property and Equipment

Property and equipment is comprised of the following at June 30, 2021 and 2020:

		<u>2021</u>	<u>2020</u>		
Land	\$	247,100 \$	247,100		
Buildings and improvements		3,126,416	2,004,530		
Leasehold improvements		264,128	58,361		
Equipment and furniture	_	18,155	14,090		
Subtotal		3,655,799	2,324,081		
Less accumulated depreciation	_	(1,117,392)	(1,035,190)		
Total	\$_	2,538,407 \$	1,288,891		

8. Revolving Line of Credit

At June 30, 2021 and 2020 the Agency had a \$75,000 revolving line of credit available. Amounts borrowed on the credit line are payable on demand and carry an interest rate of Prime plus 0.5%. The credit line is secured by all assets, and expires on October 30, 2021. There were no borrowings on the line in fiscal years 2021 and 2020.

9. Long-Term Debt

Long-term debt consists of the following at June 30, 2021 and 2020:

Mortgage payable to New Hampshire Community Loan Fund, secured by land and building (C Street), due in monthly installments of \$218 including principal and	2021	•	2020
interest at 4%, due August 2025.	\$ 6,141	\$	8,536
Mortgage payable to Citizens Bank, secured by land and building (Vine Street), due in monthly installments of \$523 including principal and interest at 6.5%, due October 2022.	-		52,685
Mortgage payable to Community Housing Capital, secured by land and building (Shattuck Street), due in monthly installments of \$886 including principal and interest at 5%,			
due June 2027.	138,584		142,197
			(continued)

(continued)		
Mortgage payable to City of Nashua, secured by land and building (C Street). As long as the Agency owns the property and meets rental affordability criteria, interest is	<u>2021</u>	<u>2020</u>
not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years, retroactively to		
March 2007.	32,750	39,300
Mortgage payable to City of Nashua, secured by land and building (Amherst Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years beginning December		
2012.	191,766	209,200
Mortgage payable to City of Nashua, secured by land and building (Shattuck Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended		
to forgive debt equally over 11 years to January 2022.	60,000	90,000
Mortgage payable to City of Nashua, secured by land and building (Concord Street). Neither interest nor principal is due as long as the Agency owns the property and meets		
affordability criteria.	203,500	203,500
Mortgage payable to Triangle Credit Union, secured by land and building (Marshall Street), due in monthly installments of \$751 including principal and interest at		
3.5%, due January 2031.	148,423	
Total	781,164	745,418

(6,207)

\$ 774,957

(8,923)

\$_736,495

Less amount due within one year

Long-term debt, net of current portion

Future maturities are as follows:

<u>Year</u>		<u>Amount</u>		
2022	\$	6,207		
2023		6,400		
2024		5,573		
2025		4,430		
2026		4,657		
Thereafter	_	457,647		
		484,914		
To be forgiven		92,750		
No required repayment	_	203,500		
Total	\$_	781,164		

10. Paycheck Protection Program (PPP)

On February 10, 2021, the Agency qualified for and received loan proceeds in the amount of \$141,102 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was enacted March 27, 2020 provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after twenty-four weeks provided the Agency uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Agency terminates employees or reduces salaries during the twenty-four week period. Any unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with deferral of payments for the first ten months. The Agency used the proceeds for purposes consistent with the PPP requirements. While the Agency currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, the Agency cannot guarantee that the loan will be forgiven, in whole or in part. The Agency has applied the conditional contribution model as described in FASB ASC 958-605 to recognize PPP loan proceeds as contribution income as the PPP loan conditions are substantially met by incurring qualifying expenses and other PPP loan requirements. As of June 30, 2021, the Agency has recognized the entire amount of the PPP loan as contribution income. On June 28, 2021 the loan in its entirety was forgiven.

11. Endowment

The Agency's endowment policy is guided by the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and the applicable laws of the State of New Hampshire to which the Agency's invested funds are subject. The Agency's Finance Committee is

responsible for the management of invested funds, for making investment allocations, and for adherence to its spending policy.

Types of Funds

Net assets associated with endowment funds are classified as without donor restrictions or donor-restricted, based on the existence of absence of donor-imposed restrictions, as required by accounting principles generally accepted in the United States of America. Endowments include donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. Endowments provide funding to supplement essential program budgets, implement new programs, enhance existing programs, and to fund capital needs.

Endowment net asset composition by type consists of the following as of June 30, 2021 and 2020:

		ithout Donor Restrictions		With Donor Restrictions	_	Total
June 30, 2021						
Donor-restricted Board-designated Unrestricted	\$	647,600 247,330	\$_	712,181 - -	\$_	712,181 647,600 247,330
Total June 30, 2020	_	894,930	\$_	712,181	\$ <u></u>	1,607,111
Donor-restricted Board-designated Unrestricted	\$	391,118 241,762	\$	725,484 - -	\$_	725,484 391,118 241,762
Total	\$_	632,880	\$_	725,484	\$_	1,358,364

Funds with Deficiencies

Due to market conditions, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Agency to retain as a fund of perpetual duration. There were no deficiencies at June 30, 2021 and 2020.

Return Objectives, Risk Parameters, Strategies, and Spending Policy

The Agency has adopted investment policies designed to provide a reasonable stream of income that will rise with inflation to fund activities. The primary total return objective is to exceed the long-term rate of inflation, as measured by the CPI, by 3%. Investment policies also provide for diversification, and stipulate asset mix between equities, fixed income securities, and cash.

The Agency's spending policy is to appropriate up to 7% of the average market value of the endowment fund based on the last three years average value of the endowment fund. The Agency's spending policy for the scholarship fund is to appropriate up to 5% of the average market value of the scholarship fund annually.

Changes in endowment net assets for the years ended June 30, 2021 and 2020 were as follows:

	Without Donor Restrictions		With Donor Restrictions		Total	
Year Ended June 30, 2021						
Endowment net assets, beginning of year	\$	632,880	\$	725,484	\$	1,358,364
Investment return, net		310,050		-		310,050
Contributions		-		26,697		26,697
Appropriation of endowment assets	_	(48,000)	_	(40,000)	_	(88,000)
Endowment net assets, end of year	\$ <u>_</u>	894,930	\$_	712,181	\$ <u>.</u>	1,607,111
Year Ended June 30, 2020						
Endowment net assets, beginning of year	\$	451,464	\$	790,039	\$	1,241,503
Investment return, net		103,862		-		103,862
Contributions		77,554		16,500		94,054
Appropriation of endowment assets	_	<u> </u>	_	(81,055)	_	(81,055)
Endowment net assets, end of year	\$_	632,880	\$_	725,484	\$_	1,358,364

12. Net Assets

Net assets without donor restrictions are comprised of the following at June 30, 2021 and 2020:

020.	2021	2020		
Undesignated:				
Endowment funds	\$ 247,330 \$	241,762		
Operating funds	3,021,277	1,307,840		
Total undesignated	3,268,607	1,549,602		
Board-designated:				
Endowment funds	596,216	371,565		
Scholarship fund	51,384	19,553		
New office property	<u></u> -	25,000		
Total board-designated	647,600_	416,118		
Total	\$_3,916,207_\$	1,965,720		

Net assets with donor restrictions are comprised of the following at June 30, 2021 and 2020:

	_	2021	_	2020
Subject to expenditure for specified purpose:				
Rent and utility assistance	\$	50,000	\$	-
Building purchase		-		83,500
TH staff training	·	-		670
Shoes for Kids		1,000		500
HVAC		2,292		30,000
Literacy		3,800		2,000
Santa Fund		20,286		18,387
		77,378	٠	135,057
Subject to the passage of time:				
United Way		36,350		72,700
Cox Foundation		-		20,000
Kiratsos		242,086		282,086
;		278,436		374,786
Perpetual endowment	_	470,095	_	443,398
Total	\$ _	825,909	\$_	953.241

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30, 2021 and 2020:

	_	2021	2020
Expiration of time restrictions	\$	96,350 \$	121,055
Satisfaction of purpose restrictions:			
Renovations		50,000	6,000
Building purchase		91,500	-
TH staff training		670	-
HVAC		33,709	-
Literacy		700	-
Santa Fund		15,770	11,315
Transformational housing		<u> </u>	4,000
Total	\$	288,699 \$	142,370

13. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

14. Contributed Nonfinancial Assets

In fiscal years 2021 and 2020, the Agency received contributed auction items, advertising, software and holiday gifts-in-kind and donations for clients with an estimated value of \$122,333 and \$0, respectively.

15. Operating Leases

The Agency leases office space located at 7 Concord Street, Nashua, New Hampshire, at a rate of \$1,650 per month, under an agreement that expires in February 2026.

16. Retirement Plan

In March 2018, the Agency adopted a Simple Retirement Plan. All employees meeting age and wage requirements qualify for the plan. The Agency matches employee contribution up to 3% of compensation. The Agency contributed \$10,710 and \$10,313 respectively, to the plan for the years ended June 30, 2021 and 2020.

17. Contingencies

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 those we serve, our funders, 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.

18. Reclassifications

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

19. Subsequent Events

Subsequent events have been evaluated through October 28, 2021, the date the financial statements were available to be issued.



BOARD OF DIRECTORS

2021-2022

MEMBERS	OCCUPATION	RESIDENCY
Janet Ackerman	Eastern Bank	Bedford
Jessica Ackerman*	Deloitte & Touche	Nashua
Erin Almeda, Secretary	Formally, Concord Hospital	Nashua
Jed Anderson*	Weisman, Tessier, Lambert and Halloran	Nashua
Suzanne Beaubien,	Bellwether Community Credit Union	Nashua
Immediate Past President	The state of the s	14451144
Maria Botcheva	Citizens Bank	Nashua
Nancy Cappiello	Latitude 44, Ltd.	Londonderry
Karen Carlisle	The Event Center-Courtyard by Marriott	Merrimack
John Chase, Treasurer	Retired, BAE Systems	Amherst
Carol Connor	Retired, The Front Door Agency	Amherst
Kevin Flynn	St. Joseph Hospital	Nashua
Nick Frasca	Frasca & Frasca, P.A.	Nashua
Joyce Hillis	Devine, Millimet and Branch	Nashua
Robert Kennedy*	BAE Systems	Amherst
Jim Kuhnert	Consultant & Educator	Amherst
Linda LaFleur*	SquareTail Advisors	Londonderry
Bill Luk	BAE Systems	Amherst
Jeff Monahan	The Monahan Companies	Nashua
Meagan Pollack, President	Curriculum Associates	Hudson
John Porter	Keller Williams Realty	Hollis
Tony Rozon	Santander Bank	Pelham
Robert Shaw*	Texas Instruments	Nashua
Melissa Swidler	SWI Designs	Nashua
Alyssa Turcotte	Eaton & Berube Insurance	Manchester
Chris Wilcox, President Elect	Lowell Five Bank	Nashua
John Ziemba*	Triangle Credit Union	Bedford

^{*}Denotes Past Presidents

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DOUGLAS HOWARD

Objective:

To provide valuable supportive service opportunities to community members in need and to collaborate with staff and local partners to assist individuals in pursuing and achieving their life and career goals.

Experience:

Front Door Agency

Nashua, NH

Housing Stability Program Manager

July 2020 – Present

- Assisting individuals and families in navigating agency programs.
- Providing emergency financial assistance and financial literacy for clients in need.
- Identifying and coordinating services with area land lords and property managers in order to re-house those experiencing homelessness.
- Coordinating with partner agencies and municipal offices to provide wrap-around services to those in need.

Granite United Way

Manchester, NH

Homeless Prevention and Response Coordinator

Sept. 2019 - April 2020

- Day-to-day responsibility for implementing the 2019 City of Manchester Plan to Address Homelessness recommendations.
- Provide technical assistance to community organizations working with individuals and families experiencing homelessness.
- Assist in the coordination and execution of an overflow sheltering facility for individuals unable to stay in traditional sheltering accommodations due to capacity restrictions.
- Identify permanent supportive housing needs in the Manchester, NH community and collaborate with stakeholders to develop housing models to fill gaps in service.

MYTURN, Inc.

Nashua, NH

Career Specialist

Oct. 2018 - Sept. 2019

- Facilitating classroom instruction to high school students that are interested in exploring various vocational, educational, and career options post high school.
- Maintaining case load of 35 students across two high schools.
- Giving students the opportunity to use their professional voice, practice self-advocacy, and develop de-escalation strategies through classroom instruction and practical application with their peers.
- Provide case management services to youth for one year post graduation.
- Coordinate with local business partners to provide employment opportunities to youth.

Harbor Homes, Inc. / Nashua School District, SAU 42

Nashua, NH

District Homeless Student Liaison / Supportive Services for Veteran Families Sept. 2015 – Oct. 2018

- Ensuring that children and youth in homeless situations are identified and have equal access to enroll in school with the opportunity to participate in all activities provided by the school.
- Educating stude nts, families, school staff, and the community at large about services available for children who are McKinney-Vento eligible because of their current living situation.

DOUGLAS HOWARD

Experience: Continued

- Identifying needs and referring students and families to community based social services programs that they are eligible for.
- Assisting high school aged youth in college planning and transitioning to life after high school.
- Providing crisis intervention to individuals and families in need of housing through the Coordinated Entry Crisis Hotline.
- Collaborating with organizations through the Nashua, NH Continuum of Care to provide housing options for those who call the Coordinated Entry Hotline.
- Conducted intakes, housing searches, and provided case management to a case load of veterans experiencing homelessness.
- Volunteer baseball coach
 - Nashua High School North: 2017 and Nashua High School South: 2018 and 2019

Southern New Hampshire Services

Manchester, NH

NHEP Workplace Success Program Coordinator

Mar. 2015 - Sept. 2015

- Teaching and facilitating classes related to employment to adults receiving government assistance (Temporary Assistance for Needy Families - TANF).
- Assisting clients in crafting resumes and cover letters.
- Preparing clients to transition into the workforce through volunteer opportunities and case management.
- Empowering clients to make positive change in their lives through motivational interviewing.

Waypoint (Child and Family Services of New Hampshire) Street Outreach Worker/Case Manager

Manchester, NH

Street Outreach Worker/Case Manager

Oct. 2012 - Mar. 2015

- Coordinated case management services of the eighteen to twenty-two year old client population.
- Guiding clients through the process of establishing, and working towards, goals and objectives in order to help youth work towards finding stability in their lives.
- Outreach to runaway, homeless, and at risk youth between the ages of twelve and twenty-two.
- Provided survival aid, counseling, support, and community education to the youth served.
- Collaborated with other social service agencies in the Manchester area in order to better serve the target population.
- Collaborated with transitional living programs that provide housing for youth.
- Mentored and provided supervision for interns and peer-staff.

Education:

Southern New Hampshire University

Manchester, NH

June 2010 - Aug. 2011

M.Ed. in Educational Studies

Southern New Hampshire University

Manchester, NH

Sept. 2005 - May 2009

B.A. in English and Literature

• Earned the 2009 Outstanding Student in the English Language and Literature Program Award.

Julie Smiley

Skills

- -Effective communicator with polished telephone, interpersonal, and writing skills.
- -Detailed oriented multi-tasker, able to balance priorities.
- -Organized, patient, and diplomatic.
- -Proficient in Microsoft Office and tech savvy.

Education

1997 BA Second Class Honors in Social Policy with Philosophy, University of Wolverhampton, England

Employment

2020-Housing Advocate, the Front Door Agency, Nashua, NH

Present

- -Receive, evaluate for compliance, and process applications for security deposit loans.
 - -Interview applicants for eligibility, review loan process and refer as necessary.
 - -Assist with processing of prevention applications as necessary.
 - -Serve as Property Manager for two affordable housing units.
- 2014-PT Administrative Assistant, BabyPrem, England
- 2020 Accept and process US returns for a British based baby wear company.
- 2002-Certification Coordinator/Manager, Infusion Nurses Certification Corporation, Norwood, MA
- 2014 -Plan, coordinate, and supervise all administrative activity.
 - -Develop budget and marketing plans; creating policies and procedures to facilitate implementation and improve quality management.
 - -Collect and analyze data to evaluate effectiveness of marketing strategies.
 - -Write and design marketing materials for print and Web.
 - -Author and present reports at staff, Board, and national meetings.
 - -Respond to queries and concerns escalated to management level.
 - -Promoted to Manager in 2004. Worked part time 2006-2014.
- 1999-Support Specialist/Coordinator, Work, Community, Independence (WCI), Waltham, MA,
- 2002 -Supervised residential services for deaf and developmentally delayed adults.
 - -Trained and supervised support staff.
 - -Developed, implemented, and monitored behavior plans.
 - -Tracked residents' progress, reporting to health care, employment, and social services.
 - -Improved quality of life by facilitating extensive travel and adaptive leisure activities.
 - -Learned to communicate in ASL.
- 1998-Residential Social Worker, Family Support Services, Chelmarsh, England
- 1999 -Implemented educational and behavior plans for emotionally disturbed adolescent boys.
- 1997-Teachers Assistant, Crotched Mountain Rehabilitation Center, Greenfield, NH
- 1998 -Provided residential and classroom support to severely physically, emotionally, and behaviorally challenged children.

Organizations

- 2014-Membership Lead, Moms Demand Action for Gun Sense in America, MA and NH
- 2018 -A volunteer role facilitating promotion of common sense legislative measures to reduce gun violence. Responsible for increasing membership, developing training and tracking systems to enable volunteers to fulfil various roles as advocates, mentors, and leaders.



LAURIE ASCANI

Summary

Diligent and detail-oriented Administrator with proven history of effective team management. Professionally coordinates files, correspondence and resources to boost productivity and facilitate efficient operations. Skilled in general office processes and optimization strategies.

Skills ---

- · Account reconciliation
- Accounts Payable
- · Accounts Receivable
- Billing
- Budget preparation
- Closing
- · Financial reporting
- Fundraising

- Human Resources
- Office Management
- Payroll
- · Annual reports
- Insurance practices
- · Organizational skills
- · Team building
- Microsoft Office

Experience -

The Front Door Agency | Nashua, NH Housing Program Compliance Administrator 4/2021- Current

 Responsibilities include providing comprehensive fiscal and administrative support to the Business Manager and Housing Stability Program Service Team; ensuring compliance with all grant requirements and client relations; ensuring all housing related assistance meets Agency objectives and meets grant funding requirements including: oversight of intake process, volunteer intake management, proper process of direct assistance requests, assurance all necessary documentation meets grant requirements, creation of client files when indicated, preparation for grant source audits; assisting the Business Manager and Housing Stability Program Manager with other various supportive duties relating to grant compliance and standards.

Church of the Good Shepherd | Nashua, NH

Present Parish Administrator 11/2008 - 3/2021 Responsibilities include managing all accounts receivables and deposits, budget preparation, payroll for all staff including filing all IRS quarterly and annual payments and forms, prepare all reports and facilitate annual financial review by independent accounting firm, all aspects of human resources including benefits and retirement accounts, accounts payable, create monthly reports for the Rector and Vestry, prepare annual reports required by the Diocese, work with Rector to manage the church's investment account, handle any and all building issues including insurance claims and coordinating with vendors for upkeep and repairs, managing and coordinating building usage and being the church's liaison for eight sobriety groups and other community groups

YMCA Of Greater Nashua I Nashua, NH Group Exercise Instructor 01/2013 - 03/2020

 Taught various group exercise classes, including strength, bootcamp-style, and cardiokickboxing to give gym members different options for fitness. Focus on Fitness | Nashua, NH **Group Exercise Instructor** 12/2005 - 09/2012

• Taught various group exercise classes, including strength, bootcamp-style, and cardiokickboxing to give gym members different options for fitness.

I Nashua, NH **Business Office Manager** 12/1999 - 05/2002

- SunBridge Senior Living at Langdon Place As Business Office Manager my responsibilities included but were not limited to managing accounts payable, accounts receivable, collections and financial reporting for a 90 bed Assisted Living Facility.
 - Other related duties included making daily deposits, tracking accounts receivable/collections, generating accounts payable, and developing end of month closing and management financial reports which monitored each department's budget activity.
 - As part of the Human Resource function I supervised the front office staff, generated payroll, resolved personnel issues, and processed benefits
 - · I also coordinated fundraising events for employee appreciation events and managed funds for that committee.

SunBridge Care and Rehabilitation 1 Lowell, MA **Business Office Manager** 12/1998 - 12/1999

- Responsible for all financial aspects of a 198 bed, Facility including accounts receivable, collectables, account reconciliation, Resident Trust and all third party billing efforts.
- Managerial duties consisted of supervising the Accounts Payable Coordinator, Payroll/HR Coordinator, Medicaid Biller as well as five parttime receptionists.
- As a member of the Employee Appreciation Committee I was involved in coordinating events and managing the related funds.

Healthsouth-New England Rehabilitation Hospital | Lowell, MA **Fiscal Services Coordinator** 02/1996 - 12/1998

- Responsible for Accounts Receivable at a 75 bed facility which included making daily deposits and cash reconciliations, managing all third -party billing and collections, as well as providing billing support to Wentworth Nursing Care Center.
- Participated as a team member of the Conversion Task Force for Medicare's Prospective Payment System, which resulted in the development of a new charge system reducing the need for adjusted bills and late charges.
- · As Supervisor of the Admitting Office, I was responsible for charge entry and edits and preparing month-end financial reports.
- · Verified, managed and processed insurance coverage for all inpatient and outpatient referrals.
- While serving as a member of the Fundraising Committee, I was named Employee of the Year in 1997.

Healthsouth-New England Rehabilitation Hospital | Woburn, MA Patient Referral Coordinator 07/1992 - 02/1996

- In my role as Patient Referral Coordinator I was the main point of contact with patients and health providers seeking treatment in the hospital's outpatient center.
- I collected all demographic information including health insurance carrier information. I then confirmed with the insurance company coverage details including co-payments and deductibles and conveyed that information back to the patients prior to appointments
- · Worked closely with all physicians, therapists and other healthcare providers in the center daily and also attending weekly meetings discussing patient's specific needs and treatment plans
- Filled in for the Admitting Coordinator when he was unavailable

Education and Training

-	

REFERENCES Available upon request

The Front Door Agency, Inc.

Emergency Solutions Grant July 2022-June 2023

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Doug Howard	Housing Stability Program Manager	60,900	75%	\$45,675
Julie Smiley	Housing Advocate	37,440	75%	\$28,080
Laurie Ascani	Housing Stability Compliance Administrator	37,128	60%	\$22,277

Subject: Emegency Solutions Grant (RFA-2022-DEHS-01-EMERG-05)

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

AGREEMENT

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

GENERAL PROVISIONS

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1.1 State Agency Name		1.2 State Agency Address	
New Hampshire Department of	Health and Human Services	129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name		1.4 Contractor Address	
Southwestern Community	Services, Inc.	63 Community Way Keene, NH, 03431	
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation
(603) 542-3140	05-95-42-423010- 79270000	January 1, 2026	\$ 1,506,289
1.9 Contracting Officer for Sta	te Agency	1.10 State Agency Telephone N	umber
Nathan D. White, Director		(603) 271-9631	
1.11 Contractor Signature Docusioned by: Bulle Daniels	Date:6/1/2022	1.12 Name and Title of Contract Beth Daniels Chief Executive Office	
1.13 State Agency Signature Docusigned by: Karen Helect	Date: 6/3/2022	1.14 Name and Title of State A Karen Hebert Division Director	gency Signatory
1.15 Approval by the N.H. De	partment of Administration, Divis	ion of Personnel (if applicable)	
Ву:		Director, On:	
	General (Form, Substance and Ex	xecution) (if applicable)	
By: John Gunne	ro	On: 6/4/2022	
1.17 Approval by the Governo	r and Executive Council (if applied	cable)	
G&C Item number:		G&C Meeting Date:	·

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

- 3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
- 3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

- 5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
- 5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

- compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price. 5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
- 5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

- 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
- 6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
- 6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

- 7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
- 7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
- 7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

- 8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.
- 8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
- 8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

- 9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

- 10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
- 10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
- 10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.
- 11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

- 12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
- 12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.
- 13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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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Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- 1.2. The Contractor shall ensure services are available in Cheshire and Sullivan County.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. <u>HUD Definition of Literally Homeless:</u>
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.6. Scope of Services Applicable to All Services

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:

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- 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.

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- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.

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- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - 1.6.9.2. Determining and prioritizing provision of assistance;
 - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
 - 1.6.9.5. Conducting habitability or housing quality standards inspections;
 - 1.6.9.6. Terminating program assistance; and
 - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9.8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10 The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.6.14. The Contractor submit documentation of any ongoing or pending lawsuits filed against the Contractor or any investigations or inspections of the Contractor by any state or federal regulatory agency within the last two (2) years. The Contractor shall:

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- 1.6.14 1. Summarize the nature and background of the lawsuit/investigation.
- 1.6.14 2. Provide a copy of the lawsuit and/or investigation.
- 1.6.14.3. Provide a copy of the resulting outcome, including whether the matter was settled informally or formally
- 1.6.14.4. Provide a copy of any appeals.
- 1.6.14 5. Provide a copy of any appeal outcomes.
- 1.6.14.6. Submit quarterly progress reports on any ongoing or pending lawsuits filed against the Contractor to dhhs.nh.gov.

1.6.15. Street Outreach Program

- 1.6.15.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.
- 1.6.15.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
 - 1.6.15.2.1. Client engagement.
 - 1.6.15.2.2. Providing funding to support costs of activities to locate, identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals. blankets, clothes, or toiletries; and actively connecting and providing information and referrals to programs targeted to people experiencing homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services. permanent supportive housing, and rapid re-housing programs.
- 1.6.15.3. <u>Case Management:</u> The Contractor shall provide sase management services to assess housing service needs, and

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arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.

- 1.6.15.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.
- 1.6.15.4. Emergency Health Services: The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals operating in community- based settings, including but not limited to:
 - 1.6.15.4.1. Streets.
 - 1.6.15.4.2. Parks.
 - 1.6.15.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.15.5. The Contractor shall provide or refer for treatment including but not limited to:
 - 1.6.15.5.1. Assessing a program participant's health problems and developing a treatment plan.
 - 1.6.15.5.2. Assisting program participants to understand their health needs.
 - 1.6.15.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
 - 1.6.15.5.4. Providing medication and follow- up services.
- 1.6.15.6. The Contractor shall ensure funding is used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area.

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- 1.6.15.7. Emergency Mental Health Services: The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.15.8. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.15.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.15.10. <u>Transportation:</u> The Contractor shall provide transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered people to emergency shelters or other service facilities are also eligible. These costs include the following:
 - 1.6.15.10.1. The cost of a program participant's travel on public transportation;
 - 1.6.15.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
 - 1.6.15.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.15.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.15.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
 - 1.6.15.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;

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- 1.6.15.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
- 1.6.15.11.4. Ensure a direct connection with existing Street
 Outreach Programs to promote coordination and
 avoid duplication of efforts; and
- 1.6.15.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

1.6.16. Rapid Re-Housing Program

- 1.6.16.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104 in order to move individuals experiencing homelessness to permanent housing.
- 1.6.16.2. <u>Eligibility:</u> The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.
- 1.6.1 6.3. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.16.3.1. Short-term rental assistance.
 - 1.6.16.3.2. Medium-term rental assistance.
 - 1.6.16.3.3. Assistance with rental arrearages.
- 1.6.16.4. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.16.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:
 - 1.6.16.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor shall receive a copy of all general motions,

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- complaints, and notices of eviction from the landlord or owner.
- 1.6.16.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
- 1.6.16.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
- 1.6.16.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.16.4.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.
- 1.6.16.4.1.6. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.16.5. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:
 - 1.6.16.5.1. Provide financial assistance that may include, but is not limited to:
 - 1.6.16.5.1.1. Rental application fees. Security deposits.
 - 1.6.16.5.1.2. Last month's rent.
 - 1.6.16.5.1.3. Utility deposits.
 - 1.6.16.5.1.4. Utility payments.
 - 1.6.16.5.1.5. Moving costs.
 - 1.6.16.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:

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	1.6.16.5.2.1. Housing search and placement services.
	1.6.16.5.2.2. Housing stability case management.
!	1.6.16.5.2.3. Mediation services.
	1.6.16.5.2.4. Legal services.
. !	1.6.16.5.2.5. Credit repair services.
1.6.16.6.	The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.
1.6.16.7.	The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
1.6.16.8.	The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
1.6.16.9.	The Contractor shall develop and submit an action plan to the Department for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
1.6.16.10.	The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.
1.6.16.11.	The Contractor shall ensure:
; ,	1.6.16.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:
	1.6.16.11.2. All applicable state and local housing codes. Licensing requirements.
i	1.6.16.11.3. All requirements regarding the condition of the

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housing or services.

structure.

1.6.16.11.4. All requirements regarding the operation of

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1.6.16.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.17. Homelessness Prevention Program

- 1.6.17.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans.
- 1.6.17.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104.

1.6.17.3. Eligibility

- 1.6.17.3.1. Screening and Targeting Tool: The Contractor shall document eligibility using a standardized homelessness prevention screening provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.
- 1.6.17.3.2. During intake, the Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.
- 1.6.17.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.

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- 1.6.17.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
 - 1.6.17.4.1.1. Short-term rental assistance.
 - 1.6.17.4.1.2. Medium-term rental assistance.
 - 1.6.17.4.1.3. Assistance with rental arrearages.
- 1.6.17.5. <u>Tenant-Based Rental Assistance (TBRA):</u> The Contractor shall provide TBRA, which includes but is not limited to:
 - 1.6.17.5.1. Rental assistance for no more than twenty-four (24) months over a thirty-six (36) month period. The Contractor shall:
 - 1.6.17.5.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor shall receive a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
 - 1.6.17.5.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
 - 1.6.17.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
 - 1.6.17.5.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
 - 1.6.17.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.

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1.6.17.6.	Housing Relocation and Stabilization Services: The Contractor
	shall provide housing relocation and stabilization services, in
	accordance with 24 CFR Part 576.103. The Contractor shall:

- 1.6.17.6.1. Provide financial assistance that may include, but are not limited to:
 - 1.6.17.6.1.1. Rental application fees.
 - 1.6.17.6.1.2. Security deposits.
 - 1.6.17.6.1.3. Last month's rent.
 - 1.6.17.6.1.4. Utility deposits.
 - 1.6.17.6.1.5. Utility payments.
 - 1.6.17.6.1.6. Moving costs.
- 1.6.17.6.2. Provide services, or pay for costs for services provided, that may include, but are not limited to:
 - 1.6.17.6.2.1. Housing search and placement services.
 - 1.6.17.6.2.2. Housing stability case management.
 - 1.6.17.6.2.3. Mediation services.
 - 1.6.17.6.2.4. Legal services.
 - 1.6.17.6.2.5. Credit repair services.
- 1.6.17.7. The Contractor shall make available on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.17.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.17.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.17.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for

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EXHIBIT B

compliance with 24 CFR 576.105 housing relocation and stabilization services.

- 1.6.17.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
 - 1.6.17.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
 - 1.6.17.11.2. All applicable state and local housing codes. Licensing requirements.
 - 1.6.17.11.3. All requirements regarding the condition of the structure.
 - 1.6.17.11.4. All requirements regarding the operation of housing or services.
- 1.6.17.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851-4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.18. Housing Stabilization

- 1.6.18.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.18.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.18.3: The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.18.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.18.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:

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Southwestern Community Services, Inc.

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		<u> </u>
1.6.1	18.5.1.	Provide funding for first month's rent and/or security deposit as needed;
1.6.1	18.5.2.	Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
1.6.1	18.5.3.	Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
1.6.1	18.5.4.	Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
1.6.1	18.5.5.	Facilitate landlord mediation and negotiation;
1.6.1	18.5.6.	Assist individuals and families with connecting with legal services related to eviction proceedings;
1.6.1	8.5.7.	Assist individuals and families with understanding leases;
1.6.1	8.5.8.	Assist individuals and families with obtaining utility services;
1.6.1	8.5.9.	Provide tenant counseling;
1.6.1	8.5.10.	Provide information about and referrals to other providers;
1.6.1	8.5.11.	Develop individualized housing and service plans that include planning a path to permanent housing stability;
1.6.1	8.5.12.	Use the centralized or coordinated assessment system for housing prioritization;
1.6.1	8.5.13.	Provide support through case management of those served once housed for continued success;
1.6.1	8.5.14.	Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
1.6.1	8.5.15.	Assist individuals and families with obtaining

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Southwestern Community Services, Inc.

Contractor Initials

Date

Date

federal, state, and local benefits to obtain and

EXHIBIT B

maintain housing, which may include but is not limited to:

- 1.6.18.5.15.1. Childcare services.
- 1.6.18.5.15.2. Employmentand education resources.
- 1.6.18.5.15.3. Healthcare and mental health services.
- 1.6.18.5.15.4. Services for substance use disorder (SUD).
- 1.6.18.5.15.5. Life skills training.
- 1.6.18.5.15.6. Veteran services.
- 1.6.18.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.
- 1.6.19. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.19.1. Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
 - 1.6.19.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.19.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
 - 1.6.19.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

2. Exhibits Incorporated

2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portal illustration.

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Southwestern Community Services, Inc.

Contractor Initials

6/1/2022 Date ___

EXHIBIT B

- and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Reporting Requirements

- 3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:
 - 3.1.1. <u>ESG_CAPER</u>: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
 - 3.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
 - 3.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

- 4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:
 - 4.1.1. Street Outreach:

Contractor Initials

Date

EXHIBIT B

- 4.1.1.1. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
- 4.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
- 4.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

4.1.2. Rapid Rehousing

- 4.1.2.1. At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- 4.1.2.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- 4.1.2.3. At least eighty percent (80%) percent of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.

4.1.3. Homelessness Prevention and Housing Stabilization

- 4.1.3.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- 4.1.3.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- 4.1.3.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 5.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

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Southwestern Community Services, Inc.

Contractor Initials $\frac{DV}{6/1/2022}$ Date

EXHIBIT B

5.2.1. The Contractor shall submit, within ten (10) days of the Agreement 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.

5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 5.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 5.3.3.1. Brochures.
 - 5.3.3.2. Resource directories.
 - 5.3.3.3. Protocols or guidelines.
 - 5.3.3.4. Posters.
 - 5.3.3.5. Reports.
- 5.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

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Southwestern Community Services, Inc.

Contractor Initials 6/1/2022

Date_

EXHIBIT B

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

5.5. Eligibility Determinations

- 5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 5.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 5.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
 - 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such

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Southwestern Community Services, Inc.

Contractor Initials 6/1/202

EXHIBIT B

costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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.

Contractor Initials 6/1/2022

New Hampshire Department of Health and Human Services Emergency Solutions Grant

EXHIBIT C

Payment Terms

- 1. This Agreement is funded by:
 - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget.
- 4. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
- 7. The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.

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Southwestern Community Services, Inc.

Contractor Initials 6/1/202

New Hampshire Department of Health and Human Services Emergency Solutions Grant

EXHIBIT C

- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov
 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

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Southwestern Community Services, Inc.

Contractor Initials 6/1/202

New Hampshire Department of Health and Human Services Emergency Solutions Grant

EXHIBIT C

Contract to which exception has been taken, or which have been disallowed because of such an exception.

RGA-2022-DEHS-01-EMERG-05

Southwestern Community Services, Inc.

Contractor Initials

67172022

Page 3 of 3

Date _____

Contractor Name: Southwestern Community Services, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2021 - June 30, 2022

		. Contractor Share / Match				Funded by OHRIS contract share					
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Contractor Name: Southwestern Community Services, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

Total Program Cost						Contractor Share / Match					Funded by DHHS contract share				
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	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 145,000.00 \$ 50546.00 \$ 5 \$ 6 120.00 \$ 5 \$ 5 \$ 3,000.00 \$ 5 \$ 3,000.00 \$ 5 \$ 6,000.00 \$ 5,499.55 \$ 2,365.32 \$ 3 \$ 3 \$ 5 \$ 350.00 \$ 5 \$ 3,000.00 \$ 5 \$ 5,000.00 \$ 5 \$ 5,000.00 \$ 5 \$ 5,499.55 \$ 5 \$ 5,296.52 \$ 5 \$ 5,350.00 \$ 5 \$ 5,350.00 \$ 5 \$ 5,350.00 \$ 5 \$ 5,350.00 \$ 5 \$ 5,499.55 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5,500.00 \$ 5 \$ 5 \$ 5,500.00 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	Direct Indirect	Direct Indirect	Direct	Direct Indirect Total	Direct Indirect Total Direct	Direct Indirect Total Direct	Direct	Direct	Direct	Direct	Direct Indirect Total Direct Indirect Total Direct Indirect S 145.600.00 S S 145.600.00 S S 145.600.00 S S 145.600.00 S S S 145.600.00 S S S S S S S S S	Direct Indirect Total Direct Indirect Total Direct Indirect Total Direct Indirect S 145.600.00 S S S S S S S S S	

Contractor Name: Southwestern Community Services, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2923 - June 30, 2024

	· L	Total Program Cost .			Contrac	tor Share / Match			Fur	ided by DHHS contract at	8/9
ine Rem	Direct	· Indirect	Total	Direct		Indirect	Total		Direct	Indirect	Total
. Total Salary/Wages	3 145 600.00		\$ 145,600,00	\$	1 3		3	- 15	145,600,00		3 145,600,00
. Employee Benefits	\$ 61,875,30		\$ 61,875.30	\$.	3		\$		61,875.30		\$ 61,875.30
Consultants -			. 5	-3	.3		5	. 7	1		\$ 07,073.5
. Equipment:	S -	3 -	3	S	3		•	- 1		 	
Rental	\$ 6.120.00		\$ 6 120.00	\$	1		3	- 18	6.120.00	 [\$ 6,120,00
Repair and Maintenance		3 .		3	3		•		0.10.00	 	5,120,01
Purchase/Depreciation		3 -	1 3	\$.	3	 -	-	. 		 	:
. Supplies:	3 -	3	5	3	17			•		 	`
Educational	\$ 3,000.00		\$ 3,000.00	3	1 2				3 000 00	 	3,000,00
Lab	3 .	1 .	3	•	 -	 +		. 		· · · · · · · · · · · · · · · · · · ·	3.000.UI
Pharmacy	3	13	1	-	 - -		•	- 		<u> </u>	<u>, </u>
Medical	3 2,500,00	3	3 2,500,00	•	 ;		:	- + -	2,500.00	 • • • 	
Office	\$ 4,435,81		3 4,435,81		 	 -	-}	: 3	4 435.81		3 2,500,00
. Travet	\$ 8,500,00		8 500 00		 		-	+			\$ 4,435.8
. Occupancy	5 2,365,32		3 2,365,32	`	+		*	· 3	6.500.00		\$ 8,500,00
. Current Expenses	\$.	1 5	3 2,303.52	-	3			: ?	2.365.32		\$ 2,365.3
Telephone	\$ 5,000.00		\$ 5,000,00	:	 : 		-	. !		<u> </u>	5 -
Postage	\$ 400.00		3 400.00	 -	 			- +2	5.000.00		\$ 5,000.00
Subscriptions	3	 	3 400.00	3 .	1:-		3	- }	400,00	1 <u>5</u> · · · · · · · · · · · · · · · · · · ·	\$ 400.00
Audt and Legal	- 1	13 .	 	:	 } -			- 13	· · · · · · · · · · · · · · · · · · ·		5 .
Insurance		 	H:	:	 		3	• !!		3	<u> </u>
Board Expenses	1	 	13	3	 			<u></u>	<u></u>		<u> </u>
Software	1	13	 	5 .	3		3	: }	<u> </u>		<u> </u>
Marketing/Communications		 	 * · · · · - 	•	 - -			• + •	<u> </u>	· · · · · · · · · · · · · · · · · · ·	5 -
1. Staff Education and Training	1 .	13 :	 • • • • • 	:	1:-		3	- + 3	<u> </u>	[·	<u>s - </u>
2. Subcontracts/Agreements	1	15	 	:	 } -		<u> </u>	<u>- ∤3</u>	<u> </u>	3	<u>.</u>
3. Other (specific details maintation):		1:	 	•	 	 +	3	- + 3	<u> </u>	- <u>\$</u>	<u> </u>
ist month rent/security deposit	\$ 33,000,00	 ` 	33,000.00		 		-	- 13	10.000.00	3	3 -
Mirect (12%)	\$	\$ 28 775.57	3 28,775,57	<u> </u>	 		*	• 3	33.000.00		\$ 33,000.00
		1 20 173.37	28.773.37	\$	 	 -	3		<u> </u>	\$ 28 775.57	\$ 28,775.57
TOTAL	\$ 272,796,43	3 24,775,57	301,572,00	<u> </u>	 		<u> </u>	. 3		·	<u> </u>
odirect As A Percent of Direct	272,796.43	10.5%		<u>, </u>	8		5	. 1	272,796,43	\$ 28,775,57	\$ 301,572.00

Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southwestern Community Services, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

301572

	· <u>·</u>	<u> </u>	Total Program Cost			Contractor Share / Metch				Funded by DHHS contract share					
Line Item		Direct	Indicact		Total		Direct		indirect	Total	-	Oirect	Indirect	٠.	Total
Total Salary/Wages	5	150,020,00	5	[5	150 020 00	S		\$		-	\$	150,020,00	\$	T s	150,020 00
2. Employee Benefits		64 393.00	\$	3	64,393.00	\$		3			\$	64,393.00		13	64,393.00
3. Consultants	- 5		1	.2-		-3		. 3		5	-5-		\$ ·-	-3	
4. Equipment		•	3	1		- \$		4	- 1		\$	-	\$ ·	5	
Rental	5	6,120.00	<u> </u>	3	6 120.00	\$		3	. 1		3	6 120.00	3	13	8,120.00
Repair and Maintenance	\$		<u> </u>	5		\$		\$. ;		\$,	5	
Purchase Depreciation	\$		3 -	3	•	\$		3	. 1		S			3	
. Supples:	Š		\$	5		\$_		5	. 1		5		1	13	
Educational	5	1,500.00	3 :-	3	1,500.00	\$		\$			\$	1,500,00	5 .	13	1,500.00
Lab	\$		\$ -	3	1	\$.5			\$		3 -	š	
Phermacy	. \$		\$	1		3		5		-	\$			3	
Medical	3	1.250.00	\$ -	11	1,250,00	5		3	. :		\$	1,250.00	š -	3	1,250,00
Office	3	2,053.89	5.	3	2,053.89	5		5	- 1		5	2,053.89	š -	ŝ	2,053.89
Travel	S	7,000.00	\$.	1	7,000 00	5		-			\$	7,000.00	<u> </u>	1	7,000.00
. Occupancy	3	2,412 72	\$.	13.	2,412.72	\$		5		-	\$	2.412.72	\$	3	2,412,72
. Current Expenses	\$		š ·	1		Š		3		-	\$			3	
Telephone	\$	4,696.82	\$	3	4 696 82	\$	-	3			3	4,696.82	•	13	4.696.82
Postage	\$	350.00	5 -	13	350.00	5		3			5	350.00		3	350.00
Subscriptions	5		5 -	3		\$		S			\$		\$ -	Š	
Audt and Legal	\$		\$	1	•	3		3			3		\$ -	5	
Insurance	3		٠ <u> </u>	13	-	\$		\$. 3		\$			3	
Board Expenses	5			3		3		3	. 3		<u> </u>			3	
). Software	5		\$ -	1		s	-	3	- 1		5		\$	15-	
10. Marketing/Communications	\$		S	3		\$		\$			5	· · · · · · · · · · · · · · · · · · ·	\$.	1	
1. Staff Education and Training	3		\$.	3		\$		3		-	\$		\$ -	3	
2. Subcontracts/Agreements	3		5	1		5		3			5	-	3	5	
Other (specific details mandatory);	\$		s .	5		3		3	. 13	-	5		3	1	
ist month rent/security deposit	3	33,000.00	\$	3	33.000.00			\$			5	33 000 00	š .	3	33 000.00
ndirect (12%)	\$		\$ 28,775,57	\$	28,775.57	3		\$	3		\$	- 1	28.775.57	3	25,775.57
		•	\$ -		•	5		3	· ;		3		\$	3	
TOTAL	\$	272,796.43	\$ 28,775.57	1	301,572.00	7	•				1	272,796.43	28,778,57	1	301,572,00

Southwestern Community Services, Inc. RFA-2022-DEHS-01-EMERG-05 Exhibit C-4, SFY 2025 Budget Page 1 of 1 Contractor Mulials
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Contractor Name: Southwestern Community Services, Inc.

Project Title: Emergency Solutions Grant Budget Period: July 1, 2025 - January 1, 2025

Line Item		Tetal Program Cost			Contractor Sh	sere / Match		Funded by DHHS contract share			
	Direct	Indirect	Yotal	Direct	India	ect Total	7	Direct	Indirect	Total	
Total Salary/Wages	\$ 75,010.0		\$ 75 010,00	\$	- 15	2 -		75,010,00 \$		75 010 0	
2. Employee Benefits	\$ 52,168.0	0 3 - 7	\$ 52 168.00	S	- 3	. 3	. 13	52,168,00 \$		52 168.0	
3. Consultants		-1-5	.3	-5				32,188.00 \$		3∠ (68.0	
4. Equipment:	\$	s -	1 -	3	1						
Rental	\$ 3,060.0	0 5	3 060.00	\$. 1		 - -	3,060,00 \$			
Repair and Maintenance	\$	-	3	\$. 13			3,000,00 3	<u></u>	3.060.0	
Purchase/Depreciation	\$	13	<u> </u>	\$	- 					 	
Supplies:	3	3 - 1	3 .	\$. 1	- 					
Educational	\$ 1,500.0	5 5 7 7 7 7 7 7 7 7 	\$ 1500,00		- 3	. 5	 } -				
Lab	3	13	3	·		3	- 3	1,500.00 \$	<u>· s</u>	1.500.0	
Pharmacy	3 .	13	•		. 3						
Medical	3 1,500,00		\$ 1,500,00	 	. 3			. 3			
Office	\$ 2,000.00		3 2 000,00	-			<u> </u>	1.500.00 \$		1.500,0	
i, Travel	\$ 3,500.00		\$ 3,500,00	: -	- 3		3	2,000.00 \$	3	2.000.0	
. Occupancy	\$ 1,206.00			-	• 3	- 13	· S	3,500.00 \$. 3	3.500.0	
. Current Expenses	3	1	1,200.00	-	- 3		- \$	1,206.00 \$		1,206.0	
Telephone	\$ 2,848.4		2 545.41	}	·		· 5	<u>- </u>	<u> </u>		
Postage	\$ 200.00		\$ 200.00	``	: 3	3	. 3	2.848.41 \$	<u> </u>	2.848.4	
Subscriptions	3	15	3 200.00		- 3	3	· \$	200.00 \$		200,0	
Audit and Legal	3	13 :	: -		- 5		· \$		S		
Insurance	1	+	: 	3	· 3	· 3	- \$. 5			
Board Expenses		13	·		- 5		- 15	. 5	- 3		
2. Software	3			<u> </u>			- 15	- 5			
0. Marketing/Communications	- 	 - - - - - - - - - 	: 	· · · · · · ·	- 15		· S	- 5	· \$		
1. Staff Education and Training		1:	}	· `			. 3	- 5	· S	•	
2. Subcontracts/Agreements	- ; 	 	!	<u></u>	- 3		: 3	· 1	S		
3. Other (specific details mandylery):	-	+ } +	!	· } -	- 3		- 3	3	S		
isl month renusecurity deposit	\$ 50,000,00			3	* \$	<u>\$</u>	. 5	. 3	. \$		
ndirect (12%)	3,000,00		50.000.00	<u> </u>	- 5	5	. 3	50.000.00 \$		50.000.0	
east due rent	\$ 47,777,50	\$ 17,159.06		\$. 3	- 5	. 3	3	17.159.09 \$	17.159.0	
TOTAL			3 47,777,50		- \$	<u> </u>	·	47.777.50 \$	\$	47,777,5	
ndirect As A Percent of Direct	\$ 240,769,91	\$ 17,159.09	257,929.00	\$. \$	· 5	. 3	240,769.91 \$	17,159,09 \$	257,929,0	



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

Vendor Initials

6/1/2022

Date



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.

connection with the specific grant.	
Place of Performance (street address, city, o	county, state, zip code) (list each location)
Check ☐ if there are workplaces on file that	are not identified here.
ļ	Vendor Name: Southwestern Community Services, Inc.
1	DocuSigned by:
6/1/2022	Beth Daniels
Date	Name: Beth Daniels

Name: Beth Daniels
Title: Chief Executive Officer



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-I.)
- 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: Southwestern Community Services, Inc
:	OccuSigned by:
6/1/2022	Bethe Daniels
Date	Name: Beth Daniels
	Title: Chief Executive Officer
• ,	os

Exhibit E - Certification Regarding Lobbying

Vendor Initials

6/1/2022

Date



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

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 1 of 2

Contractor Initials 6/1/2



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.

1	Contractor Name: Southwestern Community Services, Inc.
6/1/2022	Beth Daniels
Date	Name: Beth"Daniels
	Title: Chief Executive Officer

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2 Contractor Initials

Date

6/1/2022



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

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



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: Southwestern Community Services, Inc.

6/1/2022

Date

- Docusioned by: Buth Damiels

Name: Beth Daniels

Title: Chief Executive Officer

Exhibit G

Contractor Initials

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



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: Southwestern Community Services, Inc.

6/1/2022

Date

— DocuSigned by:

Bethe Daniels

Name: Beth Daniels

Title:

Chief Executive Officer

Contractor Initials 6/1/2022



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.
- "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, TitleXIII, 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).
- "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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

Contractor Initials

Date



Exhibit 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. <u>"Security Rule"</u> shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. <u>"Unsecured Protected Health Information"</u> 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) <u>Business Associate Use and Disclosure of Protected Health Information.</u>
- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate:
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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

Date 6/1/2022



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:
 - 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

6/1/2022 Date



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.
- Within ten (10) business days of receiving a written request from Covered Entity. g. 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.
- In the event any individual requests access to, amendment of, or accounting of PHI k. 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.
- Within ten (10) business days of termination of the Agreement, for any reason, the I. 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 these purposes that make the return or destruction infeasible, for so long as Business

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Contractor Initials



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) <u>Miscellaneous</u>

- a. <u>Definitions and Regulatory References.</u> 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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

Contractor Initials

6/1/2022 Date



Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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	Southwestern Community Services, Inc				
The State by:	Names of the Contractor				
Karen Helest	Bethe Daniels				
Signature of Authorized Representative	Signature of Authorized Representative				
Karen Hebert	Beth Daniels				
Name of Authorized Representative	Name of Authorized Representative				
i 	Chief Executive Officer				
Title of Authorized Representative	Title of Authorized Representative				
6/3/2022	6/1/2022				
Date	Date				

Contractor Initials 6/1/2022

Date



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.

Date

Docusigned by:

Bull Daniels

Name: Beeff*Daniels

Title: Chief Executive Officer

Contractor Initials

6/1/2022

Contractor Name: Southwestern Community Services, Inc.



		FORM A
		ntified in Section 1.3 of the General Provisions, I certify that the responses to the sare true and accurate.
1.	The DUNS numb	081251381 per for your entity is:
2.	receive (1) 80 pe loans, grants, sul	or organization's preceding completed fiscal year, did your business or organization recent or more of your annual gross revenue in U.S. federal contracts, subcontracts, organization of grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual rom U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or ements?
	XNO	YES
	If the answer to #	2 above is NO, stop here
	If the answer to #	is YES, please answer the following:
3.	business or organ	have access to information about the compensation of the executives in your nization through periodic reports filed under section 13(a) or 15(d) of the Securities 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of
	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 organization are	compensation of the five most highly compensated officers in your business or as follows:
	Name:	Amount:
	Name:	Amount:
	Name:	Amount:
		Amount:
	Name:	- Amount

Exhibit K



DHHS Information Security Requirements

A. Definitions

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

- "Breach" means the loss of control, compromise, unauthorized disclosure, 1. 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.
- "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.

- "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

Contractor Initials

V5. Last update 10/09/18

Exhibit K **DHHS** Information Security Requirements Page 1 of 9

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

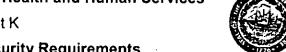
- A. Business Use and Disclosure of Confidential Information.
 - The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees 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

Contractor Initials 6/1/2022

Date_

V5. Last update 10/09/18

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.

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

Contractor Initials

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

- 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.
- 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

Contractor Initials

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Exhibit K



DHHS Information Security Requirements

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

 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

- 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.
- 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:
 - 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

Contractor Initials _____





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 <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

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Exhibit K
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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;
- 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

Contractor Initials _____

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

Contractor Initials

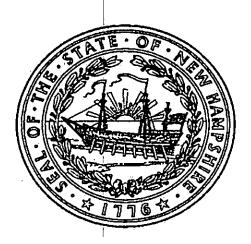
State of New Hampshire Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65514

Certificate Number: 0005755656



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 11th day of April A.D. 2022.

David M. Scanlan Secretary of State

CERTIFICATE OF AUTHORITY

 Kevin Watterson¹ 	hereby certify that:
(Name of the elec	ted Officer of the Corporation/LLC; cannot be contract signatory)
1. I am a duly elected Cler	k/Secretary/Officer of Southwestern Community Services, Inc. (Corporation/LLC Name)
	opy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and 0_21_, at which a quorum of the Directors/shareholders were present and voting. (Date)
	teth Daniels (may list more than one person) d Title of Contract Signatory)
is duly authorized on beha with the State	If of <u>Southwestern Community Services, Inc.</u> to enter into contracts or agreements (Name of Corporation/ Lt.C)
documents, agreements à	any of its agencies or departments and further is authorized to execute any and all and other instruments, and any amendments, revisions, or modifications thereto, which a desirable or necessary to effect the purpose of this vote.
date of the contract/contract thirty (30) days from the on New Hampshire will rely position(s) indicated and the	d vote has not been amended or repealed and remains in full force and effect as of the act amendment to which this certificate is attached. This authority remains valid for date of this Certificate of Authority. I further certify that it is understood that the State of on this certificate as evidence that the person(s) listed above currently occupy the that they have full authority to bind the corporation. To the extent that there are any my listed individual to bind the corporation in contracts with the State of New Hampshire, pressly stated herein.
Dated: <u>6-/-22</u>	Signature of Elected Officer Name: Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/28/2022 THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER: AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) 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). CONTACT NAME: Ana O'Donnell, CPIW, CIC Clark Mortenson Insurance PHONE (A/C, No. Ext): E-MAIL (603) 352-2121 (603) 357-8491 PO Box 606 aodonnell@hilbgroup.com ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # Keene NH 03431 Philadelphia Indemnity Insurance Co. 18058 INSURER A : INSUREO Maine Employers Mut Ins Co 11149 INSURER B: Southwestern Comm Services Inc. INSURER C: PO Box 603 INSURER D : INSURER E : Keene NH 03431 INSURER F 21/22 w/WCO **COVERAGES** CERTIFICATE NUMBER: **REVISION NUMBER** THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS, ADOLSUBR POLICY EFF POLICY EXP TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED CLAIMS-MADE | OCCUR | 100,000 PREMISES (Ea occurrence) 5,000 MED EXP (Any one person) PHPK2291636 06/30/2021 06/30/2022 1,000,000 PERSONAL & ADV INJURY 2,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE X POUCY PRO-JECT 2,000,000 PRODUCTS - COMP/OP AGG Professional Liability s 1mi/2m OTHER: COMBINED SINGLE LIMIT (Ea accident) AUTOMOBILE LIABILITY s 1,000,000 ANYAUTO **BODILY INJURY (Per person)** OWNED SCHEDULED PHPK2291641 06/30/2021 06/30/2022 **BODILY INJURY (Per accident)** AUTOS ONLY HIRED AUTOS ONLY AUTOS NON-OWNED AUTOS ONLY PROPERTY DAMAGE (Per accident) UMBRELLA LIAB 2 000 000 OCCUR **EACH OCCURRENCE** EXCESS LIAB PHUB773640 08/30/2021 06/30/2022 2,000,000 CLAIMS-MADE AGGREGATE DED RETENTION \$ 0 WORKERS COMPENSATION X PER STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) 500,000 E.L. EACH ACCIDENT N 3102800788 04/01/2022 04/01/2023 N/A 500,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 500.000 E.L. DISEASE - POLICY LIMIT

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

Workers Compensation Statutory coverage provided for the State of NH All Executive Officers are included in the Workers Compensation coverage

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

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Vision Statement

Southwestern Community Services

SCS seeks to **create** and **support** a climate within the communities of southwestern New Hampshire wherein **poverty is never accepted** as a chronic or permanent condition of any person's life.

Mission Statement

Southwestern Community Services

SCS strives to empower low income people and families. With dignity and respect, SCS will provide direct assistance, reduce stressors and advocate for such persons and families as they lift themselves toward self-sufficiency.

In **partnership** and close **collaboration** with local communities, **SCS** will provide **leadership** and **support** to develop resources, programs and services to further aid this population.

Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

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To the Board of Directors of Southwestern Community Services, Inc. Keene, New Hampshire

CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY

DOVER • CONCORD

STRATHAM

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2021, 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 audits 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 Southwestern Community Services, Inc. and related companies as of May 31, 2021, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 5, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedules 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, and the Schedules of Functional Revenues and Expenses, 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

Leone Midonnell & Roberts Professional association

In accordance with Government Auditing Standards, we have also issued our report dated October 22, 2021, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

October 22, 2021

Wolfeboro, New Hampshire

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION MAY 31, 2021 AND 2020

ASSETS

		<u>2021</u>	<u>2020</u>
CURRENT ASSETS	•		
Cash and cash equivalents	\$	1 700 044	e 4.400.450
Accounts receivable, net	·		\$ 1,400,153
Prepaid expenses		1,781,636	1,201,132
Notes receivable		62,628	57,168
*Otes receivable		2,357	2,357
Total current assets		3,569,562	2,660,810
PROPERTY		•	
Land and buildings		28,937,986	10 242 240
Vehicles and equipment		565.380	19,243,210
Furniture and fixtures			541,236
Total property	•	934,441	271,753
rotal property		30,437,807	20,056,199
Less accumulated deprecia	ation	14,621,952	<u>8,557,576</u>
Property, net		15.815.855	11,498,623
OTHER ASSETS			
Investment in related partie	ac .	120 001	400 400
Due from related parties	·	138,001	198,492
Cash escrow and reserve f	unde	55,138	59,067
Security deposits	unus .	1,471,741	809,897
Other assets		105,790	69,767
Onici assets	_	<u>384</u>	384
Total other assets	·	1,771,054	1,137,607
Total assets	<u>\$</u>	21,156,471	\$ 15,297,040
	LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES			
Accounts payable	\$	•	\$ 160,672
Accrued expenses		170,074	87,023
Accrued payroll and payroll	taxes	244,003	228,394
Other current liabilities		148,854	149,154
Refundable advances	,	729,955	290,437
Current portion of long term	debt	142,174	125,324
Total current liabilities		1,675,646	1,041,004
	•		•
NONCURRENT LIABILITIES			
Long term debt, less currer		11,300,411	8,905,857
Economic Injury Disaster L		150,000	•
Paycheck Protection Progra	am loan		439,070
Total noncurrent liabilities		11,450,411	9,344,927
Total Horiositati Habilitia	·	11,400,411	0,044,021
Total liabilities		13,126,057	10,385,931
NET ASSETS			
Without donor restrictions		7,815,065	4,766,637
With donor restrictions		215,349	144,472
With donor resultations	· -	210,043	144,412
Total net assets	<u> </u>	8,030,414	4,911,109
Total liabilities and n	et assets <u>\$</u>	21,156,471	15,297,040

CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR ENDED MAY 31, 2021 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

		Without Donor Restrictions	With Donor Restrictions	2021 <u>Total</u>	2020 <u>Total</u>
REVENUES AND OTHER S	HPPORT				
Government contracts		\$ 14,451,497	\$ -	\$ 14,451,497	\$ 10,619,721
Program service fees		2,708,902	.	2,708,902	2,605,816
Rental income	·	1,657,741	_	1,657,741	1,165,032
Developer fee income		1,000,144	_	1,037,741	1,105,032
Support		465.614	136,024	601,638	593,610
Sponsorship		21,703	100,024	21,703	26,546
Interest income		1,402	_	1,402	9,224
Forgiveness of debt		518,501	_	518,501	79,338
Miscellaneous		239.096	_	239,096	148,113
In-kind contributions		65,414		65,414	167,553
T-1-1	,	00.400.000			
Total revenues and	other support	20,129,870	136,024	20,265,894	15,416,461
NET ASSETS RELEASED F	ROM				
RESTRICTIONS		65,147	(65,147)	<u> </u>	
Total revenues, oth	ersunnort and				
	ed from restrictions	20,195,017	70,877	20,265,894	<u>15,416,461</u>
CYOCHOCO	•				
EXPENSES					
Program services		5 550 40T		5 550 407	
Home energy programs		5,559,497	-	5,559,497	5,153,989
Education and nutrition		2,629,099	-	2,629,099	2,687,612
Homeless programs		5,516,502	-	5,516,502	2,060,655
Housing services Economic development	- 	2,913,953	-	2,913,953	2,433,660
	services	621,784	-	621,784	737,663
Other programs		750,430	-	750,430	775,342
Total program service	s	17,991,265	-	17,991,265	13,848,921
Supporting activities	•				
Management and gener	al	1,948,672	-	1,948,672	1,761,642
					
Total expenses		19,939,937		19,939,937	15,610,563
CHANGE IN NET ASSETS BE	FORE		•		
LOSS ON SALE OF PROPE		255,080	70,877	325,957	(194,102)
		200,000	70,0.7	92,000	(104,102)
LOSS ON SALE OF PROPERT	ſΥ	-	•	-	(140)
LOSS ON INVESTMENT IN LI	MITED PARTNERSHIPS	(60,897)	_	(60,897)	(236)
CHANGE IN NET ASSETS		194,183	70,877	265,060	(194,478)
NET ASSETS, BEGINNING OF	YEAR	4,766,637	144,472	4,911,109	5,105,587
NET ASSETS TRANSFERRED	FROM				
LIMITED PARTNERSHIPS		2,854,245	<u> </u>	2,854,245	<u>-</u>
NET ASSETS, END OF YEAR		\$ 7,815,065	\$ 215,349	\$ 8,030,414	\$ 4,911,109

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED MAY 31, 2021

	Home Energy <u>Programs</u>	Education and <u>Nutrition</u>	Homeless <u>Programs</u>	Housing <u>Services</u>	Economic Development <u>Services</u>	Other <u>Programs</u>	Total <u>Program</u>	Management and <u>General</u>	2021 <u>Total</u>
Payroll	\$ 486,387	\$ 1,518,514	\$ 491,084	\$ 725,103	\$ 350,843	\$ 439,136	\$ 4,011,067	\$ 752,116	\$ 4,763,183
Payroll taxes		106,568	37,005	43,514_	30,248	33,024	276,033	120,497	396;530
Employee benefils Retirement	171,270	381,988	144,229	263,870	55,553	180,793	1,197,703	48,508	1,244,211
	32,604	85,776	24,671	51,308	20,760	14,238	. 229,357	66,965	296,322
Advertising		3,100	386	- 1,295	1,638	•	8,419	133	6,552
Bank charges	10	<u> </u>	1,130	4,109	-	11	5,260	8,766	14,026
Computer cost	225	28,110	12,051	7,765	16,171	•	64,322	183,132	.247,454
Contractual	1,007,401	12,804	42,954	61,431	680	48,737	1,174,007	59,518	1,233,525
Depreciation	•	26,438	117,967	603,938	•	7,620	755,963	153,192	909,155
Dues/registration		2,290		320	543	-	3,153	8,619	11,772
Duplicating	_ 69	8,160	-	•	-	-	8,229	4,588	12,817
Insurance	5,539	15,035	33,483	57,881	15,298	6,890	134,126	43,490	177,616
Interest	-	5,955	5,983	48,121	-	1,690	61,749	113,918	175,667
Meeting and conference	-	•	•	840	154	133	1,127	1,637	2,764
Miscellaneous expense	2,863	•	1,242	82,239	9,548	1,359	97,249	2,675	99,924
Miscellaneous taxes	•	-	-	101,224	-		101,224	300	101,524
Equipment purchases	386	3,330	•	6,521	-	•	10,237	2,808	13,045
Office expense	19,084	17,479	60,872	11,834	2,568	749	112,586	49,579	162,165
Postage	300	368	126	37	348	-	1,179	31,999	33,178
Professional fees	1,050	•	3,300	38,627	•	-	42,977	81,034	124,011
Staff development and training	3,406	1,327	165	2,488	614	1,185	9,185	17,341	26,526
Subscriptions	•	•	-	98	•	-	98	2,767	2,865
Telephone	2,429	3,106	20,692	18,872	2,299	1,117	48,515	47,535	96,050
Travel	6,104	12,328	7,212	9,515	16,338	-	51,497	5,675	57,172
Vehicle	6,147	4,170	1,748	41,329	35,941	9,852	99,187	3,912	103,099
Rent	•	24,659	-	-	21,112		45,771		45,771
Space costs	· -	122,478	384,093	718,703	16,731	114	1,242,119	139,968	1,382,087
Direct client assistance	3,788,549	179,702	4,126,109	12,971	24,399	3,782	8,135,512	•	8,135,512
In-kind expenses		65,414				-	65,414		65,414
TOTAL FUNCTIONAL EXPENSES BEFORE									
MANAGEMENT AND GENERAL ALLOCATION	5,559,497	2,629,099	5,516,502	2,913,953	621,784	750,430	17,991,265	1,948,672	19,939,937
Allocation of management and general expenses	602,161	284,763	597,504	315,616	87,347	81,281	1,948,672	(1,948,672)	
TOTAL FUNCTIONAL EXPENSES	\$ 6,161,658	\$ 2,913,862	\$ 6,114,006	\$ 3,229,569	\$ 689,131	\$ 831,711	\$ 19,939,937	<u>s -</u>	\$ 19,939,937

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED MAY 31, 2020

	Home Energy <u>Programs</u>	Education and <u>Nutrition</u>	Homeless <u>Programs</u>	Housing <u>Services</u>	Economic Development <u>Services</u>	Other <u>Programs</u>	Total <u>Program</u>	Management and and General	2020 <u>Total</u>
Payroll Payroll taxes	\$ 467,456	\$ 1,374,787	\$ 335,905	\$ 735,214	\$ 435,177	\$ 424,014	\$ 3,772,553	\$ 731,826	\$ 4,504,379
Employee benefits	38,287	107; 59 0	-25,566	58,083~	35,147	32,738	293,411	55,964	349,375
Retrement	135,770	412,407	121,495	271,770	85,902	193,929	1,221,273	45,011	1,266,284
Advertising	29,265	71,941	19,791	58,108	21,016	13,973	214,094	64,115	278,209
Bank charges	728	3,084	83	2,632	3,999	2,100	12,626	591	13,217
Bad debt expense	4		17	4,117	•	54	4,192	7,456	11,648
Computer cost	•	45	195		-	•	240	4,000	4,240
Contractual	770.000	28,124	5,538	8,120	15,541	•	57,323	168,243	223,566
Deoreciation	776,055	18,582	13,624	27,752	2,719	74,250	912,982	41,190	954,172
Dues/registration	-	27,369	108,291	366,399	•	10,913	512,972	150,280	663,252
Duplicating	-	977	•	495	468	•	1,940	9,720	. 11,660
Insurance	-	7,480			<u>-</u>	-	7,480	5,684	13,164
interest	6,667	13,010	24,580	56,680	14,271	5,968	121,158	36,841	157,997
Meeting and conference	457	7,198	7,527	36,985	-	-	51,710	114,881	166,591
Miscellaneous exponse		1,042	262	4,913	1,118	2,029	9,821	13,879	23,700
Miscellaneous taxes	3,543	1,597	60	44,189	4,722	163	54,274	18,105	72,379
Equipment purchases	24.048	1.040	-	61,942	-	•	61, 94 2	200	62,142
Office expense	24,948	1,646		8,426			33,020	30	33,050
Postage	20,017 240	8,744	6,002	9,148	10,480	33	54,424	24,136	78,560
Professional fees	2,045	261	123	189	252		1,065	24,447	25,512
Staff development and training	2,043	2,135	3,200 648	28,718		706	34,669	89,175	123,844
Subscriptions		2,133	046	1,208	415	3,088	7,494	2,787	10,281
Telephone	2,283	1,968	17,624	95 17,959	0.470	4 400	95	1,801	1,896
Travel	6,792	16,310	12,602	7,545	3,179	1,166	44,179	41,601	85,780
Vehicle	3,902	5,121	5,574		30,585	15	73,849	3,031	76,880
Rent	. 3,302	25,570	5,574	30,678	36,849	9,696	91,820	8,202	100,022
Space costs		174.312	352,469	583,375	2,699	•	25,570		25,570
Direct client assistance	3,637,530	208,759	999,499	12,920	2,699 33,124	89	1,112,944	100,446	1,213,390
In-kind expenses		187,553			33,124	418	4,892,250 167,553		4,892,250 167,553
TOTAL FUNCTIONAL EXPENSES BEFORE									
GENERAL AND MANAGEMENT ALLOCATION	5,153,989	2,687,612	2,060,655	2,433,660	737,663	775,342	13,848,921	1,761,642	15,610,563
Allocation of management and general expenses	655,609	341,876	262,124	309,572	93,834	98,627	1,761,642	(1,761,642)	
TOTAL FUNCTIONAL EXPENSES	\$ 5,809,598	\$ 3,029,488	\$ 2,322,779	\$ 2,743,232	\$ 831,497	\$ 873,969	\$ 15,610,563	<u>\$</u>	\$ 15,610,563

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

	<u>2021</u>	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 265,060	\$ (194,478)
Adjustments to reconcile change in net assets to	7 200,000	(101,170)
net cash from operating activities:		
Depreciation	909,155	663,252
Loss on disposal of property	-	140
Loss on investment in limited partnerships	60.897	236
Forgiveness of debt	(518,501)	(79,338)
Decrease (increase) in assets:	(0.10,00.1)	(75,550)
Accounts receivable	(580,504)	42,337
Prepaid expenses	31,348	(5,446)
Interest receivable	31,340	45,547
Due from related parties	3,929	45,547 35
Security deposits		
(Decrease) increase in liabilities:	(2,242)	(6,771)
Accounts payable	22.045	(000.044)
Accrued expenses	22,045	(230,941)
Accrued expenses Accrued payroll and payroll taxes	36,929	(32,597)
	15,609	(5,506)
Other current liabilities	(300)	10,414
Refundable advances	439,518	109,443
Interest payable		(49,547)
NET CASH PROVIDED BY OPERATING ACTIVITIES	682,943	266,780
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	(432,400)	(136,174)
Total add of property		(100;114)
NET CASH USED IN INVESTING ACTIVITIES	(432,400)	(136,174)
CASH FLOWS FROM FINANCING ACTIVITIES	•	
Proceeds from long term debt	85,000	36,679
Repayment of long term debt	(272,062)	(127,826)
Proceeds from Economic Injury Disaster Loan	`150,000	•
Proceeds from Paycheck Protection Program		439,070
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	(37,062)	347,923
NET INCREASE IN CASH AND RESTRICTED CASH	213,481	478,529
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	2,210,050	1,731,521
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIPS	771,151	-
CASH AND RESTRICTED CASH, END OF YEAR	\$ 3,194,682	\$ 2,210,050

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED) FOR THE YEARS ENDED MAY 31, 2021 AND 2020

	•		<u>2021</u>		2020
SUPPLEMENTAL DISCLOSURES OF C	CASH FLOW INFORMATION	•			
Cash paid during the year for interest		<u>\$</u>	175,005	\$	165,929
SUPPLEMENTAL DISCLOSURES OF N	ONCASH INVESTING AND FINANCI	ING ACTIVITIES			
Property financed by long term debt		<u>\$</u>	787,599	<u>\$</u>	<u>-</u>
Transfer of assets from newly consolid	lated LPs:				
Prepaid expenses Land and buildings Furniture and fixtures Security deposits		\$	36,807 3,382,003 624,491 33,781	\$	- - -
Total transfer of assets from newl	y consolidated LPs	\$ 4	4,077,082	\$	-
Transfer of liabilities from newly consol Accounts payable Accrued expenses Due to related parties Long term debt	lidated LPs;	\$	57,865 46,122 1,890,298	\$	-
Total transfer of liabilities from new	wly consolidated LPs	\$	1,994,285	\$	-
Total partners' capital from newly cons	olidated LPs	\$:	2,853,948	\$	
Partners' capital previously recorded as	s investment in related parties		297		
Total transfer of partners' capital from a	newly consolidated LPs	`\$	2,854,245	\$	-

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

Principles of Consolidation

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Tiroy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

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 Organization. These net assets may be used at the discretion of the Organization's 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 Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of May 31, 2021 and 2020, the Organization had net assets without donor restrictions and with donor restrictions.

The 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2020 from which the summarized information was derived.

Refundable Advances

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In-Kind Support

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

Estimates

The presentation 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

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of May 31:

	<u>2021</u>	<u>2020</u>
Cash, operations Cash escrow and reserve funds	\$ 1,722,941 1,471,741	\$ 1,400,153 809,897
Total cash and restricted cash	<u>\$ 3,194,682</u>	\$ 2,210,050

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2021 and 2020. The Organization has no policy for charging interest on overdue accounts.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Current Vulnerability Due to Certain Concentrations</u>

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2021 and 2020, approximately 71% and 69%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

Concentration of Credit Risk

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Property and Depreciation

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2021 and 2020 totaled \$909,155 and \$663,252, respectively.

Advertising

The Organization expenses advertising costs as incurred.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2021 and 2020 tax returns totaling \$1,230,191 and \$1,135,222, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling \$542 and \$555 at May 31, 2021 and 2020, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2022. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling \$59,861 and \$35,574 at May 31, 2021 and 2020, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Tax benefit from loss carryforwards Valuation allowance	\$271,025 (271,025)	\$246,404 (246,404)
Deferred tax asset	<u>\$</u>	<u>\$</u>

Drewsville, Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, and Warwick are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, Financial Instruments, 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 ASC 820-10, the Organization 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, 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.

The carrying amount of cash, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

Revenue Recognition

Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partmership expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

Performance Obligations and Contract Assets and Liabilities

The performance obligations related to the lease contracts and program services are satisfied at a point in time. Revenue from performance obligations satisfied at a point in time consist of monthly rental payments and fees for program services. There are no contract assets or liabilities for the years ended May 31, 2021 and 2020.

New Accounting Pronouncement

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

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses (continued)

The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human services. The indirect cost rate is 12% effective from June 1, 2019 through May 31, 2022.

NOTE 2 BANK LINE OF CREDIT

The Organization has a \$250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2021 and 2020, the interest rate was 4%. There was no outstanding balance at May 31, 2021 and 2020.

NOTE 3 LONG TERM DEBT

The long term debt at May 31, 2021 and 2020 consisted of the following:

1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of	<u>2021</u>	<u>2020</u>
\$891 through August 2032. The note is secured by real estate of the Organization (NHHFA, 96 Main Street).	\$ 127,000	\$ 136,370
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	27,589	29,589
5.25% note payable to a bank in monthly installments for principal and interest of \$988 through March 2021. The note was paid in full during the year ended May 31, 2021. The note was secured by real estate of the Organization	·	
(People's United Bank, Ashuelot).	•	9,652

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3	LONG TERM DEBT (continued)		
	Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 17 Pearl).	2021 242,708	2020 244,505
	Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 41-43 Central).	376,066	376,363
	4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are \$1,957 The note is secured by real estate of the Organization (People's United Bank, Milestones).	112,702	130,230
·	4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,134,970	2,175,749
	Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3	LONG TERM DEBT (continued)	<u>2021</u>	2020
	Note payable to a bank in monthly installments for principal and interest of \$2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2021 and 2020. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community	· · · · · · · · · · · · · · · · · · ·	
	Way).	376,617	389,578
	5.19% note payable to a bank in monthly installments for principal and interest of \$889 through May 2021. The note was paid in full during the year ended May 31, 2021. The note was secured by real estate of the Organization (TD Bank, 45 Central Street).	-	88,433
	Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	75,000	100,000
	Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112)	·	
		45.000	00.000

45,000

60,000

Charlestown Road).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3 LONG TERM DEBT (continued)

Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the	<u>2021</u>	<u>2020</u>
Organization (NHHFA, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	311,808	328,219
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (CDBG, Keene	000.000	0.500
Shelter).	326,899	9,500
5.54% note payable to a finance company in monthly installments for principal and interest of \$543 through August 2022. The note is secured by a vehicle (Ally, Econoline Van).	7,815	12,637
6.54% note payable to a finance company in monthly installments for principal and interest of \$442 through November 2023. The note was paid in full during the year ended May 31, 2021. The note was secured by a vehicle (Ally, GMC Acadia).	-	15,903
2.99% note payable to a bank in monthly installments for principal and interest of \$820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	84,395	-

(NHHFA).

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3	LONG TERM DEBT (continued)	<u>-</u> . 2021	2020
	Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (CDBG, Elm Street Shelter).	189,100	<u>2020</u> -
	Non-interest bearing note payable to the City of Keene, New Hampshire. The note expires in June 2022 and payment is not necessary unless the Organization defaults on contract. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	77,100	<u>-</u>
,	Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of \$240,000 reduced to \$204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	204,000	· · · · · · · · · · · · · · · · · · ·
	Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
	Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization		,

140,210

140,210

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3	LONG TERM DEBT (continued)		
	Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	2020 900,000
	Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	139,860	162,880
	Keene payable to New Hampshire Housing to fund energy efficient Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHHFA).	228,934	228,934
	Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	287,710	289,996
	Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of \$1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	353,561	365,474
		•	•

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 3	LONG TERM DEBT (continued)		
	Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of \$2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year	2021	2020
	Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for	436,974	441,872
	Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of \$370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHHFA).	237,173 43,450	237,173 46,978
	Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHHFA).	79,609	85,028
	Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

	·		
NOTE 3	LONG TERM DEBT (continued)	<u> 2021</u>	2020
	Keene payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of \$3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHHFA).	<u>434,</u> 765	-
	Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	
	Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036, payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester).	500,000	· ·
· .	Total long-term debt before unamortized deferred financing costs	11,460,204	9,049,462
	Unamortized deferred financing costs	(17,619)	(18,281)
	Less current portion due within one year	11,442,585 142,174	9,031,181 <u>125,324</u>
		<u>\$11.300.411</u>	\$ 8.905,857

The schedule of maturities of long term debt at May 31, 2021 is as follows:

Year Ending	
May 31	<u>Amount</u>
2022	\$ 142,174
2023	142,488
2024	146,073
2025	151,449
2026	157,310
Thereafter	10,720,710
Total	<u>\$11.460,204</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 4 OPERATING LEASES

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2025. Monthly lease payments range from \$900 to \$3,625. Lease expense for the years ended May 31, 2021 and 2020 totaled \$148,143 and \$140,758, respectively.

Future minimum payments as of May 31, 2021 on the above leases are as follows:

Year Ending	
<u>May 31</u>	<u>Amount</u>
2022	\$ 69,243
2023	1,050
2024	720
2025	120
Total	<u>\$ 71.133</u>

NOTE 5 ACCRUED COMPENSATED BALANCES

At May 31, 2021 and 2020, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$144,916 and \$141,970, respectively.

NOTE 6 CONTINGENCIES

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately \$11,927,000 and \$13,988,000 at May 31, 2021 and 2020, respectively.

Partnership real estate with a cost basis of approximately \$27,348,000 and \$35,896,000 at May 31, 2021 and 2020, respectively, provides collateral on these loans.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 6 <u>CONTINGENCIES (continued)</u>

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2021 and 2020.

NOTE 7 RELATED PARTY TRANSACTIONS

During the years ended May 31, 2021 and 2020, SCS Housing, Inc. managed nine and eleven limited partnerships, respectively. Management fees charged by SCS Housing, Inc. totaled \$228,239 and \$295,814, for the years ended May 31, 2021 and 2020, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled \$55,138 and \$59,067 at May 31, 2021 and 2020, respectively.

NOTE 8 **EQUITY INVESTMENT**

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

		<u>2021</u>		<u>2020</u>
Marlbord Payson Railroad Warwick Woodcry Westmil Keene	Housing Associates, LP bugh Homes, LP Village Senior Housing Associates, LP I Square Senior Housing Associates, LP Meadows Housing Associates, LP est Drive Housing Associates, LP I Senior Housing, LP Highland Housing Associates, LP Senior Housing Associates, LP	\$ (9,509) (43) (12,524) (2,247) - 180,727 49 - (18,452)	\$	(9,505) (27) (12,514) (2,071) (28) 222,842 64 (269) (18,441)
ı		\$ 138,001	\$_	180,051

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 8 <u>EQUITY INVESTMENT (continued)</u>

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, and Alstead Senior Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP, and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2021 and 2020.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2021 and 2020.

The remaining 99.99% ownership interest in Keene Highland Housing Associates, LP and Warwick Meadow Housing Associates, LP were acquired by Southwestern Community Services, Inc. during the year ending May 31, 2021 (see **Note 13**), and therefore the limited partnerships are included in the consolidated financial statements for the year ended May 31, 2021.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2021 and 2020, consists of the following:

	2021	<u>2020</u>
Total assets	<u>\$ 53.169</u>	<u>\$ 56.632</u>
Total liabilities Capital/Member's equity	15,200 37,969	16,530 40,102
	<u>\$ 53.169</u>	<u>\$ 56,632</u>
Income	\$ 3,267	\$ 3,408
Expenses	4,719	4,707
Net loss	<u>\$ (1,452)</u>	<u>\$ (1,299)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 9 RETIREMENT PLAN

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$296,322 and \$278,209 for the years ended May 31, 2021 and 2020, respectively.

NOTE 10 RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purposes:

		<u>2021</u>		<u>2020</u>
NNECAC – Annual Conference Fund	\$	16,646	\$	4,814
GAPS/Warm Fund Transport		101,736 90,000		91,725 40,000
HS Parents Association		6,967		7,933
Total net assets with donor restrictions	<u>\$</u>	215,349	<u>\$</u>	144,472

NOTE 11 BOARD DESIGNATED NET ASSETS

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was \$12,790 and \$14,888 designated by the board at May 31, 2021 and 2020, respectively.

NOTE 12 FORGIVENESS OF DEBT

During the years ended May 31, 2021 and 2020, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled \$79,431 and \$79,338 for the years ended May 31, 2021 and 2020, respectively.

The Organization recognized forgiveness of debt of \$439,070 related to the Paycheck Protection Program during the year ended May 31, 2021. See additional detail at **Note 15**.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 13 TRANSFER OF PARTNERSHIP INTERESTS

During the year ended May 31, 2021, Southwestern Community Services, Inc. acquired a partnership interest in two low-income housing limited partnerships: Keene Highland and Warwick. The amount paid for the partnership interest in Keene Highland and Warwick was \$1 each, and at the time of acquisition, Southwestern Community Services, Inc. became the general partner.

The following is a summary of the assets and liabilities of the partnerships at the date of acquisition:

		Keene <u>Highland</u>	<u>Warwick</u>		
Date of	Transfer	07/01/2020	01/01/2021		
Cash Security Cash re Property Other as	, net	\$ 156,907 21,321 391,456 2,769,245 25,946	\$ 68,061 12,460 154,727 1,237,249 10,861		
Total	assets	3,364,875	1,483,358		
Notes pa	, -	1,372,220 85,048	518,078 18,939		
Total	liabilities	1,457,268	537,017		
Partners	s' capital	1,907,607	946,341		
	s' capital previously recorded vestment in related parties	269	28		
Partr	ners' capital transferred	<u>\$ 1,907,876</u>	<u>\$ 946,369</u>		

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 14 LIQUIDITY AND AVAILABILITY

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2021 and 2020:

Financial assets at year end:	<u>2021</u>	2020
Cash and cash equivalents Accounts receivable Due from related party Notes receivable Cash escrow and reserve funds	\$ 1,722,941 1,781,636 55,138 2,357 1,471,741	\$ 1,400,153 1,201,132 59,067 2,357 809,897
Total financial assets	<u>5,033,813</u>	3,472,606
Less amounts not available to be used within one year:		
Due from related party Notes receivable Reserve funds	(55,138) (2,357) (1,471,741)	(59,067) (2,357) <u>(809,897</u>)
Total amounts not available within one year	(1,529,236)	(871,321)
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,504,577</u>	<u>\$ 2,601,285</u>

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately \$1,559,000 and \$1,215,000 at May 31, 2021 and 2020, respectively. The Organization has a \$250,000 line of credit available to meet cash flow needs.

NOTE 15 PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of \$439,070 under the Paycheck Protection Program (PPP). The PPP, is established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). If the Organization did not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first ten months. The Organization has used the proceeds for purposes consistent with the PPP and the PPP loan has been forgiven in full. Therefore, forgiveness of the loan totaling \$439,070 has been recognized on the Consolidated Statement of Activities for the year ended May 31, 2021.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 16 ECONOMIC INJURY DISASTER LOAN

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of \$150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for one year from the date of the note. Installments, including principal and interest, of \$641 monthly begin in June 2021. The balance of principal and interest will be payable in May 2050. The loan is secured by the Small Business Administration.

The scheduled maturities of the EIDL as of May 31, 2021 were as follows:

ear Ending	
May 31	<u>Amount</u>
2022	\$ 3,201
2023	3,585
2024	3,685
2025	3,788
2026	3,893
Thereafter	<u>131,848</u>
	<u>\$ 150,000</u>

NOTE 17 RECLASSIFICATION

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

NOTE 18 OTHER EVENTS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. The Organization's business could also be impacted should the disruptions from COVID-19 lead to changes in consumer behavior. COVID-19 also makes it more challenging for management to estimate future performance of the businesses, particularly over the near to medium term.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020

NOTE 19 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. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 22, 2021, the date the financial statements were available to be issued.

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES FOR THE YEAR ENDED MAY 31, 2021

	•	Education			Economic			Management		
	Home Energy	Home Energy and Homeless		Housing			Total and		2021	
	Programs	Nutrition	Programs	Services Services		Programs	Program	General	Total	
REVENUES										
Government contracts	\$ 4,633,049	P 2425 054	# F 207 004			_			0 44 454 403	
Program service fees	1,028,348	\$ 3,125,051	\$ 5,267,961	\$ 4,060	\$ 795,997	\$.	\$ 13,826,118 .	\$ 625,379	\$ 14,451,497	
Rental income	1,028,346	•	56,851	848,971	•	776,732	2,708,902	•	2,708,902	
Support	-		90,984	1,566,630		127	1,657,741	-	1,657,741	
Sponsorship	55,162	9,969	242,175 _		180,072	114,194	601,572-	68-	601,638	
Interest income						21,703	21,703		21,703	
Forgiveness of debt	13	11	198	388	22	35	667	735	1,402	
Miscellaneous	-	2 222	56,411	23,020	-		79,431	439,070	518,501	
	1,947	3,908	4,613	119,379	25	39,362	169,234	69,862	239,096	
In-kind contributions		65.414	·				65,414		65,414	
Total revenues and other support	\$ 5,718,519	\$_3,204,353	\$ 5,719,193	\$ 2.560,448	\$ 976,116	\$ 952,153	\$ 19.130.782	\$ 1,135,112	\$ 20,265,894	
EXPENSES										
Payroll .	\$ 486,387	\$ 1,518,514	\$ 491,084	\$ 725,103	\$ 350,843	\$ 439,136	\$ 4,011,067	\$ 752,116	\$ 4,763,183	
Payroll taxes	25,674	106,568	37,005	43,514	30,248	33.024	276,033	120,497	398,530	
Employee benefits	171,270	381,988	144,229	263,870	55,553	180,793	1,197,703	46,508	1,244,211	
Retirement	32,604	85,776	24,671	51,308	20,760	14,238	229,357	66,965	296,322	
Advertising	•	3,100	386	1,295	1,638	•	6,419	133	6,552	
Bank charges	10	-	1,130	4,109	•	11	5,260	8,766	14,026	
Computer cost	225	28,110	12,051	7,785	18,171		64,322	183,132	247.454	
Contractual	1,007,401	12,804	42,954	61,431	680	48,737	1,174,007	59,518	1,233,525	
Depreciation	-	26,438	117,967	603,938		7,620	755,963	153,192	909,155	
Dues/registration	-	2,290		320	. 543		3,153	8,819	11,772	
Duplicating	69	8,160	-		-	-	8,229	4,588	12,817	
Insurance	5,539	15,035	33,483	57,881	15,298	6,890	134,126	43,490	177,616	
Interest	. •	5,955	5,983	48,121		1,690	61,749	113,918	175,667	
Meeting and conference	-	•	•	840	154	133	1,127	1,637	2,764	
Miscellaneous expense	2,863	-	1,242	82,239	9,548	1,359	97,249	2,875	99,924	
Miscellaneous taxes	•	-	•	101,224	-	•	101,224	300	101,524	
Equipment purchases	386	3,330	-	6,521	-	-	10,237	2,808	13,045	
Office expense	19,084	17,479	80,872	11,834	2,568	749	112,586	49,579	182,165	
Postage	300	368	126	37	348	-	1,179	31,999	33,178	
Professional fees	1,050	•	3,300	38,627		-	42,977	81,034	124,011	
Staff development and training	3,408	1,327	165	2,488	614	1,185	9,185	17,341	26,526	
Subscriptions				98			98	2,767	2,865	
Telephone	2,429	3,106	20,692	18,872	2,299	1,117	48,515	47,535	98,050	
Travel Vehicle	8,104	12,328	7,212	9,515	16,338	-	51,497	5,675	57,172	
Rent	8,147	4,170	1,748	41,329	35,941	9,852	99,187	3,912	103,098	
Space costs	•	24,659 122,478	384.093	718,703	21,112	444	45,771	120.000	45,771	
Direct client assistance	3,788,549	179,702	4,126,109	12,971	16,731 24,399	114 3,782	1,242,119 8,135,512	139,968	1,382,087	
in-kind expenses		65,414	4,120,103	12,971		3,762	65,414	:	8,135,512 65,414	
TOTAL FUNCTIONAL EXPENSES BEFORE										
MANAGEMENT AND GENERAL ALLOCATION	5,559,497	2,829,099	5,516,502	2,913,953	621,784	750,430	17,991,265	1,948,672	19,939,937	
,					•	·			18,858,857	
Allocation of management and general expenses	602,161	284,763	597,504	315,816	67,347	81,281	1,948,672	(1,948,672)		
TOTAL FUNCTIONAL EXPENSES	\$ 6,161,658	\$ 2,913,862	\$ 6,114,006	\$ 3,229,569	\$ 689,131	\$ 831,711	\$ 19,939,937	<u> - </u>	\$ 19,939,937	

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES FOR THE YEAR ENDED MAY 31, 2020

		Education			Economic				
	Home Energy	and	Homeless	Housing	Development	Other	Total	Management	2020
•	<u>Programs</u>	<u>Nutrition</u>	Programs	Services	<u>Services</u>	Programs	<u>Program</u>	and General	<u>Total</u>
REVENUES									
Government contracts	\$ 4,518,118	\$ 3,020,857	\$ 1,759,258	\$ 21,581	\$ 797,710	\$ 33,809	\$ 10,151,333	\$ 468,388	\$ 10,619,721
Program service fee	832,454	0,020,007	66,804	985,951	3,496	707,147	2,595,852	9,964	2,605,816
Rental income	332,107	_	97.328	1.067,704	0,400		1,165,032		1,165,032
Developer fee income	_		37.020	1,508		-	1,508		1,508
Support	81,387	36,421	219,105	•	114,117	114,844	565,874	27,736	593,610
Sponsorship	-	6,809	•	, •	•	19,737	26,546	-	26,546
Interest income	12	17	1,382	2,559	35	11	4,016	5,208	9,224
Forgiveness of debt			56,318	23,020	-	-	79,338	•	79,338
Miscellaneous	2,860	3,381	21,160	77,326	19,460	-	124,187	23,928	148,113
In-kind contributions		167,553		<u>-</u> _	<u> </u>		167,553		167,553
Total revenues	\$ 5,434,831	\$ 3,235,038	\$ 2,221,355	\$ 2,179,649	\$ 934,818	\$ 875.548	\$ 14,881,239	\$ 535,222	\$ 15,416,481
CYDENCE	2 11 17 17 17	J. VISTATA	3 404411444	# 4177 VIV 12	4 110.0	¥ V(V,V)X	<u> </u>		¥ 10,110,101
EXPENSES			•				- 1		
Payroll County toward	\$ 467,456	\$ 1,374,787	\$ 335,905	\$ 735,214	\$ 435,177	\$ 424,014	\$ 3,772,553	\$ 731,826	\$ 4,504,379
Payroll taxes	36,287	107,590	. 25,586	56,083	35,147	32,738	293,411	55,964	349,375
Employee benefits .	135,770	412,407	121,495	271,770	85,902	193,929	1,221,273	45,011	1,268,284
Retirement	29,265	71,941	19,791	58,108	21,016	13,973	214,094	64,115	278,209
Advertising Book Charges	728	3,084	83	2,632	3,999	2,100	12,626	591	13,217
Bank Charges Bad debt	4	45	17 195	4,117	-	54	4,192	7,456	11,648
Computer cost	-	28,124	5,538	8,120	16 641	•	240 57,323	4,000	4,240
Contractual	776.055	18,582	13,624	27,752	15,541	74.050	912,982	168,243 41,190	223,566 954,172
Depreciation	770,055	27,369	108,291	366,399	2,719	74,250 10,913	512,972	150,280	663,252
Dues/registration	-	977	100,291	495	468	10,813	1,940	9,720	11,660
Duplicating ,	<u>.</u>	7,480	-	495	400	-	7,480	5,684	13,164
Insurance	6,687	13,010	24,560	56,680	14,271	5,968	121,156	36,841	157,997
Interest	0,001	7.198	7,527	36,985	17,211	3,500	51,710	114,881	166,591
Meeting and conference	457	1,042	262	4.913	1,118	2,029	9,821	13,879	23,700
Miscellaneous expense	3,543	1,597	60	44,189	4,722	163	54,274	18,105	72,379
Miscellaneous taxes	-,	.,,,,,	-	61.942	*,, ==		61,942	200	62,142
Equipment purchases	24,948	1,646	_	6,426			33,020	30	33,050
Office expense	20,017	8,744	6,002	9,148	10.480	33	54,424	24.136	78.560
Postage	240	261	123	189	252		1,065	24,447	25,512
Professional	2.045	-	3,200	28,718		706	34,669	89,175	123,844
Staff development and training		2,135	648	1,208	415	3.088	7,494	2,787	10,281
Subscriptions	-			. 95	-	-,	95	1,801	1,896
Telephone	2,283	1,968	17,624	17,959	3,179	1,168	44,179	41,601	85,780
Travel	6,792	16,310	12,602	7,545	30,585	15	73,849	3,031	76,880
Vehicle	3,902	5,121	5,574	30,678	36,849	9,696	91,820	8,202	100,022
Rent	-	25,570				• •	25,570	•	25,570
Space costs	=	174,312	352,469	583,375	2,699	89	1,112,944	100,446	1,213,390
Direct client assistance	3,637,530	208,759	999,499	12,920	33,124	418	4,892,250	· -	4,892,250
In-kind expenses		167,553					167,553		167,553
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	5,153,989	2,687,612	2,060,655	2,433,660	737,663	775,342	13,848,921	1,761,642	15,610,563
Allocation of management and general expenses	655,609	341,876	262,124	309,572	93,834	98,627	1,781,642	(1,761,642)	
TOTAL FUNCTIONAL EXPENSES	\$ 5,809,598	\$ 3,029,488	\$ 2,322,779	5 2,743,232	\$ 831,497	\$ 873,969	\$ 15,610,563	<u>\$</u>	\$ 15,610,563

See Independent Auditors' Report

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER		EDERAL PENDITUR	E
U.S. Department of Agriculture						
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Child and Adult Care Food Program	10.557 10.558	State of NH, Department of Health & Human Services State of NH, Department of Education	010-090-52600000-102-500734 Unknown		\$	325,849 165,379
Food Distribution Cluster		· '	*******			100,010
Commodity Supplemental Food Program Commodity Supplemental Food Program (Food Commodities)	10.565 10.565	State of NH, Department of Health & Human Services Community Action Program Belknap-Merrimack Counties	010-090-52600000-102-500734 Unknown	\$ 2,40 202,80		205,200
Total U.S. Department of Agriculture					<u>\$</u>	696,428
U.S. Department of Housing and Urban Development						
Emergency Solutions Grant Program COVID-19 Emergency Solutions Grant Program	14.231 14.231	State of NH, DHHS, Bureau of Homeless & Housing State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731 05-95-42-423010-79270000	\$ 142,26 86,10		228,369
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731			116.879
Shelter Plus Care Continuum of Care Program	14.238 14.267	State of NH, DHHS, Bureau of Homeless & Housing State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731 05-95-95-958310-717600000-102-50731			309,035 371,328
Total U.S. Department of Housing and Urban Development		•			<u>\$</u>	1,025,611
U.S. Department of Labor						
WIOA Cluster						
WIOA Adult Program WIOA Dislocated Worker Formula Grants	17.258	Southern NH Services	. Unknown	\$ 35,45		
VVIOA DISIOCATED VVOIXET FORMULA GRANTS	17.278	Southern NH Services	Unknown	11,2	<u> 5</u>	46,708
Total U.S. Department of Labor/WIOA Cluster	•		,		<u>\$</u>	46,708
U.S. Department of Transportation Federal Transit Administration						
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916		\$	481,482
Transit Services Programs Cluster Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	24.05.05.05.0040.0040			
Elitariced industry of Schools and Individuals with Exsentiles	20.515	State of NA, Department of Transportation	04-96-96-964010-2916		_	50,512
Total U.S. Department of Transportation Federal Transit Administra	ition (FTA)			•	\$	531,994
U.S. Department of Treasury		District ANIA DINIO DI 10				
Coronavirus Relief Fund	21.019	State of NH, DHHS, Division of Economic & Housing Stability	SS-2021-BHS-03-HOUSI-04	S 2,210,73	.0	
Coronavirus Relief Fund	21.019	New Hampshire Housing	Shelter Decompression	5 2,210,73 127,81		
Coronavirus Relief Fund	21,019					
COLONDARD LICENCE LANG	21.019	New Hampshire Housing	Shelter Decompression	51,62	!5	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING <u>NUMBER</u>	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDI <u>EXPEN</u>		
U.S. Department of Treasury (continued)	 			 		
Emergency Rental Assistance Program	21.023	New Hampshire Housing			\$	1,184,928
Total U.S. Department of Treasury					\$	3,633,155
<u>U.S. Small Business Administration</u> Disaster Assistance Loans	59.008	Direct Award	EIDL #1272708008		\$	150,000
Total U.S. Small Business Administration					<u>\$</u>	150,000
U.S. Department of Energy Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587		<u>s</u>	257,105
Total U.S. Department of Energy					\$	257,105
U.S. Department of Health & Human Services Aging Cluster Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 4,867		
Special Programs for the Aging, Title III, Part B. Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderty & Adult Services	05-95-48-481010-7872	37,929	\$	42,796
TANF Cluster Temporary Assistance for Needy Families	93.558	Southern NH Services	Unknown			138,773
Low Income Home Energy Assistance (Fuel Assistance) Low Income Home Energy Assistance (BWP)	93,568 93,568	State of NH, Office of Energy & Planning State of NH, Office of Energy & Planning State of NH, OHHS, Administration for Children &	01-02-02-024010-77050000-500587 01-02-02-024010-77050000-500587	4,163,409 158,764	,	
COVID-19 Low Income Home Energy Assistance	93.568	Familes, Office of Community Services	Grant #2001NHE5C3 .	40,746		4,362,919
Community Services Block Grant	93.569	State of NH, DHHS, Div. of Family Assistance State of NH, DHHS, Division of Economic & Housing	500731	367,841		
COVID-19 Community Services Block Grant	93.569	Stability	500731	234,886		602,727
Community Services Block Grant - Discretionary	93,570	State of NH, DHHS, Div. of Family Assistance				22,652

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH <u>GRANTOR'S NAME</u>	GRANTOR'S NUMBER	FEDE EXPEN		
U.S. Department of Health & Human Services (continued)		 	 	 		
Head Start Cluster						
Head Start	93.600	Direct Funding	01CH011494	\$ 2,401,431		
COVID-19 Head Start	93,600	Direct Funding	01HE000388	 131,202	\$ <u>2,</u> 5	<u>532,633</u>
Total U.S. Department of Health & Human Services					<u>\$ 7,3</u>	702,500
U.S. Department of Homeland Security	•					
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown		<u> </u>	11,008
Total U.S. Department of Homeland Security			•		<u>s</u>	11,008
TOTAL					\$ 14,0	054,509

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

NOTE 5 SUBRECIPIENTS

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2021.



CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY DOVER • CONCORD STRATHAM

SOUTHWESTERN COMMUNITY SERVICES, INC.

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

To the Board of Directors of Southwestern Community Services, Inc. Keene, 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 consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2021, 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, and have issued our report thereon dated October 22, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 the 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 Southwestern Community Services, Inc.'s consolidated financial statements are free of 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 consolidated 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.

Jeone McDonnell & Frobuts Produssional association

October 22, 2021

Wolfeboro, New Hampshire



CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY DOVER • CONCORD STRATHAM

SOUTHWESTERN COMMUNITY SERVICES, INC.

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

To the Board of Directors of Southwestern Community Services, Inc. Keene, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2021. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Southwestern Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Southwestern Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2021.

Report on Internal Control Over Compliance

Management of Southwestern Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southwestern Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Southwestern Community Services, Inc.'s internal control over compliance.

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

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

Jeone Milonmell & Robuts Propressional association

October 22, 2021

Wolfeboro, New Hampshire

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED MAY 31, 2021

SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.
- No significant deficiencies disclosed during the audit of the consolidated 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 consolidated financial statements of Southwestern Community Services, Inc. and related companies, 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 the Uniform Guidance.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. 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 section 200.516(a).
- 7. The programs tested as major programs were: U.S. Department of Health and Human Services; Low-Income Home Energy Assistance, 93.568, Community Services Block Grant, 93.569, and Head Start, 93.600; and U.S. Department of Treasury; Coronavirus Relief Fund, 21.019, and Emergency Rental Assistance Program, 21.023;
- 8. The threshold for distinguishing Type A and B programs was \$750,000.
- 9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

FINDINGS -	FINANCIAL	STATEMENTS	AHDIT
I HIDHIOU -	IIIMIVIAL	. GIAILINLIVIS	AUDII

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED MAY 31, 2021

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended May 31, 2020.

Southwestern Community Services, Inc. Board of Directors - 2022 Composition

CHESHIRE COUNTY

SULLIVAN COUNTY

	CHESHIKE COONTT	SOLLIVAN COUNT	
Constituent	Ron Nason SCS Tenant	Mary Lou Huffling Fall Mountain Emergency Food Shelf Alstead Friendly Meals	
SECTOR	Brianna Trombi Had Start Policy Council Parent Representative	Anne Beattie Newport Service Organization	
PRIVATE	Kevin Watterson, Chair Clarke Companies (<i>retired</i>)	David Edkins Town of Walpole	
Sector	Dominic Perkins Savings Bank of Walpole	Kerry Belknap Morris, M.Ed. Early Childhood Education River Valley Community College	
PUBLIC	Jay Kahn State Senator, District 10	Derek Ferland Sullivan County Manager	
SECTOR	Open .	Open	

KAYLA CHRISTENSON

January 2021

EXPERIENCE

OCTOBER 2018 - PRESENT SUPPORTIVE HOUSING PROGRAM COORDINATOR, SOUTHWESTERN COMMUNTIY SERVICES

- Working in collaboration with SHP Case Managers to ensure individuals maintain their housing
- Processing applications, intakes and exits for all supportive housing programs
- Fostering and establishing relationships with both community partners and local landlords
- Forecasting program budgets to meet the needs of both our programs and clients
- Working directly with Program Director and BHS staff to ensure program compliance
- Completing recertifications for all of the supportive housing program residents
- Collaborating with all Housing Stabilization staff to best meet the needs of the clients

SUPPORTIVE HOUSING CASE MANAGER, SOUTHWESTERN COMMUNITY SERVICES

- Case management of clients throughout supportive housing programs
- Processing applications, intakes and exits for all supportive housing programs
- Fostering and establishing relationships with both community partners and local landlords
- Completing recertifications for all of the supportive housing program residents
- Collaborating with all Housing Stabilization staff to best meet the needs of the clients

JULY 2018 - SEPTEMBER 2018

CARE COORDINATOR I, HEALTH CARE REHABILITATION SERVICES

- Facilitated Family Time visits with children in DCF custody and their biological parents, using the Family Time model
- Provided coaching to parents in order to help them increase their parenting skills and to increase parental attunement
- Working daily with at risk youth and their families
- Established a working relationship with Vermont DCF social workers as well as multiple community partners to ensure goals established for parents were being met as well as coordinating for Family Time visits
- Daily documentation of Family Time visits, noting where coaching was needed/used as well as an overall report of each visit as well as any

communications between myself, social workers, foster parents and biological parents.

2014 - 2018

PRODUCTION REP I, C&S WHOLESALE GROCERS

- Analyzed departmental documents for appropriate distribution and filing.
- Responsible for accurately entering key field information for 5,000+ documents per day.
- Assist in training new hires and helping them reach their daily quotas.
- Record and sort incoming mail from warehouses all over the country.
- Respond to document requests regarding location of specific PO numbers in a timely fashion.
- Daily use of Microsoft Office as well as Kofax.

EDUCATION

BACHELOR OF ARTS PSYCHOLOGY, SOUTHERN NEW HAMPSHIRE UNIVERSITY

Graduation date January 2020

- GPA 3.78/4.0
- Concentration in Child and Adolescent Development
- National Society of Leadership and Success (Sigma Alpha Pi) 2018

H.S DIPLOMA, WORCESTER VOCATIONAL TECHNICAL HIGH SCHOOL Graduated with honors, 2007.

SKILLS

- Skilled problem solver
- MS Windows proficient

- Exceptional communication skills
- Self-motivated
- Conflict resolution

Morgan Britton

Authorized to work in the US for any employer

Work Experience

Street Outreach Worker

Southwestern Community Services - Keene, NH

November 2020 to Present

Case management

Go to where the people are being supplied and available resources

Assist with shelter responsibilities

Overnight Stocker

Hannaford - Keene, NH

August 2017 to November 2020

Stock shelves, check for expired food. Run pallet jacks. Help customers find products.

Kennel Technician

Marlborough veterinary clinic - Marlborough, NH

March 2017 to August 2017

Kennel Assistant

Fast Friends - Keene, NH

October 2016 to March 2017

My daily routine involved cleaning kennels, feeding dogs, and working in the doggy daycare. I also helped care for the rescued Greyhounds.

Head Cook/ Assistant manager

Fazoli's - Glenwood Springs, CO

April 2014 to September 2016

My main position was head line cook. I would prep food, clean and make dishes. After 3 months I was promoted to Assistant Manger.

As manager, I would help my team wherever I was needed in the restaurant. I did major inventory and cash drops.

Stockman

Walmart - Keene, NH

November 2012 to October 2013

Responsibilities

My Responsibilities working at walmart included helping customers with carry-outs, maintaining a clean work environment for customers and co-workers. I also had to keep the cart corral full at all times, help stock shelves and keeping up the appearance of the store inside and out.

Flagger/Laborer

Liberty traffic control - Keene, NH February 2012 to November 2012

Responsibilities

Each day my partner and I would set up the proper signs, and direct traffic.

Education

GED in General

Keene community Ed - Keene, NH 2012 to 2013

Skills

- Food Preparation
- · Cash Handling
- Retail Sales

Sherry Hallock

Emergency Housing Coordinator – Southwestern Community Services

shallock@scshelps.org

HI, my name is Sherry, I have been in the human service field for many years, working in private duty as well as working for a few good companies. My field of Specialty is teaching and supporting people with mental health challenges to build skills needed to communicate effectively as well problem solving, effectively, working on skills that promote independent living.

Work Experience

Emergency Housing Coordinator

Southwestern Community Services - Claremont, NH

August 2019 to Present.

I manage the Claremont homeless shelters, making sure that all supplies are ordered and stocked in all units, as well as working to keep shelter running safely and efficiently by following all health and safety codes. I work with all residents encouraging all rules and regulation to be followed as well as cleanliness.

Daily walk throughs in all shelters looking for health and safety risks., meeting with contractors as needed and following all bed bug prevention & cleanings.

My other duties include, but not limited to case management with residents focused on meeting their goal plans by working toward securing housing, employment, filing for SSI & SSDI, doing follow ups and walking clients through the process while assessing individual barriers and focusing on independent living skills, Conflict resolution, building teamwork, while modeling anxiety and anger management to promote success.

I work with community partners doing referrals meetings while focusing on wrap around services with the emphasis on meeting our client's needs.

I continue to do training hours monthly and work closely within our team to bridge the gap with our outreach clients & calls as well as outreach referrals while completing all necessary paperwork for the shelter which include but not limited to, case management, intake/exit logs, bed logs, HMIS, files and Town applications for sponsorship.

Team meetings within the Housing stabilization program strengthen our teams' efforts to have continued communication while following our tree line of information that continues to change with state regulations and challenge our ability to be flexible while always relying on our team members, to meet mission for success.

Respite Care Provider/Therapeutic Goal work

Self Employed - Croydon, NH

August 2014 to Present.

Respite provider for client with Autism and behavior out bursts

Emphasis on building coping skills as well as conflict resolution. Working with client by using picture books that we made together on emotions and reactions, modeling appropriate behaviors and supporting client with anxiety management as well as mindful relaxation techniques, working with client on except-able social behaviors and eating healthy.

Skills used.

positive reinforcement techniques, CBT restructuring, Redirection techniques, role modeling, therapeutic relationship building

Residential Specialist/Case Manager - West Central Behavioral Health

West Central Behavioral Health - Newport, NH

August 2016 to September 2019

My duties include but not limited to writing daily Clinical notes, psychotherapy notes as well as substance abuse, phq9, and at-risk assessments

I assess and support clients with ADLS, interpersonal functioning, social skill building, conflict resolution as well as medication management for symptom control.

My position requires Assessing and handling medical emergencies in a calm professional manner to support client's needs while also Co-ordinating medical supports by taking clients to doctor appointments while working with the medical team to provide my clients with personalized care.

My duties also include client case management, as a Day Program Specialist on the clinician team, I created and implemented activities with emphasis on teaching specialized skills to help client process repetitive

information as a way of CBT&DBT restructuring.

I attended team meetings, as well as working within a team to provide excellent individualized care. Familiar with Mind link and echo as well as Microsoft office/Word. Administrative Duties include Customer service, coordinating appointments, filling med orders while keeping records up to date. Experienced with all office equipment including fax, copier, computer and phone. My phone manner and customer service manner are strong and accommodating.

Accomplishments

Gained the trust and respect of management proving to be a reliable part of their team implementing ideas as well taking on more responsibilities.

I have received waivers from the state of New Hampshire for associates degree as well as Case Manager and Day Program Specialist working on our clinician's team specializing in therapeutic treatment.

I co-coordinate Day program services as well as teach groups of ten or more residents, emphasizing on life skills needed to assist in their goals as well as dally living. I specialize in coping skill, social skill and conflict resolution, building skills, teaching with games, handouts, discussions and activities as well as role play. My duties as case manager vary depending on house managers needs but I am familiar with assessments as well as client care coordination.

Direct Service Provider

Independent Service Network - Claremont, NH

May 2014 to November 2016

Responsibilities

I help create an activity schedule then implement it on daily basis. Work on individuals' goals, Assist and monitor clients at jobs or volunteer work as needed. Assist with positive behavior supports by role Modeling and redirection. I work one on one as well as with groups intergrading within the community. Teaching and modeling social skills as well as coping skills and conflict resolution.

Daily notes to track progress and areas of needed supports. ABC sheets and incident reports tracking. I attend quarterly meetings.

Reviewing individualized goals and program planning while giving assessments and recommendations to the team.

Accomplishments

I have gained the trust of consumers' guardians, parents, and management with positive results.

I have developed and taught a social skills class to a group of 12 clients working on basic independent. Living skills including hygiene, personal safety, conflict resolution, problem solving, coping skills and More. Teachings with art, handouts puzzles and team games where clients have shown some success. I have also implemented a cooking class, sign language class and music/yoga with much success. Skills Used

Positive behavior management techniques, positive reinforcement techniques, patience, awareness of Triggers, team building, role modeling, good organization and planning with a professional attitude at All times. Communication skills with case managers, team and providers. Certificates in training.

Respite Provider/ therapeutic goal work

Self Employed - Weathersfield Bow, VT

May 2014 to August 2016

Emphasis on teaching /developing social and coping skills as well as personal boundaries, supporting client with identifying symptoms and skills needed to become independent while practicing good safety boundaries.

supported client with ADLs, emphasizing on cooking, laundry, hygiene and community integration as well as interpersonal skill building.

Accomplishments

I have gained the trust of clients and provider, Making progress on safety plan as well as social boundaries and coping skills

Skills Used

Communication, patience, redirection, supervision, motivational goal work on ADLs and interpersonal, Functioning. Emphasis on safety skill building, personal boundaries and effective communication within the community

Respite Care Provider/ in home care coordinator

Self Employed - Weathersfield Bow, VT

March 2015 to January 2016

Responsibilities

In home respite care, supporting client with personal and medical needs for rehabilitation.

Meal preparation, and daily medications. Keep all paperwork up to date communicate with her and Provider for her needs. Practice safety and supervision.

Accomplishments

I have gained the trust of client and provider all documentation up to date with all ADLs and medical.

Needs are met.

Skills Used

Positive redirection and prompting as well as supervision, supports with All ADLs, Medications and Personal needs. I assisted with doctor appointments and rehabilitation goals emphasis on moving back into independent living.

Therapeutic Foster Parent

Caseys' Family Services

October 2011 to October 2014

Responsibilities

Teaching and modeling safe personal boundaries and personal space while in community and around people to help client prevent being Victimized.

Strong supervision at all times. Work closely with school team, DCF and doctors to develop and implement all safety procedures and academic needs, needed to assist in everyday life. Receiving DBT and CBT training for myself as a way to better support client with therapeutic treatment, with exercises and activities to help with mindfulness, interpersonal effectiveness, emotional Regulation and distress tolerance.

Accomplishments

I was able to gain trust of my team while teaching effective safety skill building, interpersonal Functioning, trust and social skills. My client went from 3rd grade level at school to 10th grade. I helped Her fine her voice and build confidence while learning safety and boundaries as well independent living Skills

Skills Used

Strong supervision, constant consistency, patience, caring attitude, understanding, strong Boundaries, positive reinforcement and positive behavior management, advocating for needs, team Building, Family supports, training's around trauma and brain development, safety building, social skill Building as well as interpersonal effectiveness, organization and communication

SLP

HCRS - Springfield, VT

April 2013 to April 2014

Shared Living Provider in residential home for one to two clients 3 days weekly. I supported clients with ADLs as well as interpersonal functioning. Emphasis on Independent living skills ,social boundaries, anxiety/anger management as well as coping skills. Modeling appropriate behavior for better results and as a way of helping clients process malformation to build on skills. consistency in skill building while holding client accountable for behaviors with natural consequences I was able to accomplish gaining the trust and respect of my client as well as help him build the skills needed to move into a more home providing situation.

Education

Bachelor's in human services

NH State waver - Concord, NH August 2016 to April 2018

Skills

Case manager (5 years), Microsoft Excel (2 years), Mental Health (8 years), Documentation (8 years), Microsoft Office (2 years), Management (6 years), Organizational Skills (7 years), Receptionist (5 years), problem solving, Therapy, Case Management

Additional Information

I am familiar in many avenues of human services and mental health, working in this field for many years. My case management skills are excellent, always working with clients, families and agencies to provide the best individualized care. I am creative with strong interpersonal skills as well as excellent boundaries. I have recieved three Newhampshire State Waivers from the Division of Behavior /Mental health waving my associates Degree, and batchelers degree in order to work as Case manager as well as a theraputic clinician because of my continued work and experience.

Jim Doherty

Objective

To utilize my interpersonal skills, strong knowledge of and experience with addiction and its consequences to help others.

Experience

March 2021 - Present

Emergency Shelter Case Manager | Southwestern Community Services | 45 Central Street Claremont NH 03743

Individual housing crisis case management, second shift shelter management, homeless outreach.

March 2017 -March 2021

Counselor/Case Manager | Headrest | 14 Church Street Lebanon NH 03766

Individual and group SUD counseling and case management, second shift facility management.

December 2011 - March 2017

Carpenter/Contractor | Jim Doherty | 84 Cold Pond Road Unity NH 03766

Managed residential remodeling and renovation projects including supervision of up to 5 employees and subcontractors.

Certifications

- Certified Recovery Support Worker in NH
- CPR

Southwestern Community Services, Inc.

Key Personnel - Emergency Solutions Grant

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Kayla Christenson	Supportive Housing Program Coordinator	\$37,440.00	25%	\$9,360
Morgan Britton	ESG Outreach	\$34,320	100%	\$34,320
Sherry Hallock	Emergency Housing Coordinator	\$34,320	100%	\$34,320
Jim Doherty	Emergency Shelter Case Manager	\$34,320	100%	\$34,320
Vacant	Emergency Housing Coordinator	\$33,280	100%	\$33,280

Subject: Emegency Solutions Grant (RFA-2022-DEHS-01-EMERG-06)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.			
1.1 State Agency Name		1.2 State Agency Address	
New Hampshire Department of	Health and Human Services	129 Pleasant Street Concord, NH 03301-3857	·
1.3 Contractor Name		1.4 Contractor Address	
The Mental Health Center Inc.	of Greater Manchester,	401 Cypress Street Manchester, NH, 03103	
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation
(603) 668-4111	05-95-42-423010- 79270000	January 1, 2026	\$349,148
1.9 Contracting Officer for Sta	te Agency	1.10 State Agency Telephone N	umber
Nathan D. White, Director		(603) 271-9631	
1.11 Contractor Signature Docusigned by: Patricia Carty	Date: 5/27/2022	1.12 Name and Title of Contra Patricia Carty President and CEO	ctor Signatory
1.13 State Agency Signature Docusigned by: Kosen Helest	Date 6/9/2022	1.14 Name and Title of State A Karen Hebert Division Director	gency Signatory
1.15 Approval by the N.H. De	partment of Administration, Divis	ion of Personnel (if applicable)	
Ву:	:	Director, On:	
1.16 Approval by the Attorney	General (Form, Substance and E.	xecution) (if applicable)	
By: Polyn Quen		On: 6/9/2022	
1.17 Approval by the Governo	r and Executive Council (if appli	cable)	
G&C Item number:		G&C Meeting Date:	

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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 omissionoef the

Contractor Initials
Date

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

14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

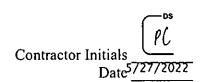


EXHIBIT A

Revisions to Standard Agreement 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 four (4) 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.

Contractor Initials

5/27/2022

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing.
- 1.2. The Contractor shall ensure services are available in Merrimack, Hillsborough and Rockingham County.
- 1.3. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00 a.m. to 4:00 p.m., excluding state and federal holidays.
- 1.5. <u>HUD Definition of Literally Homeless:</u>
 - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
 - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
 - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.6. Scope of Services Applicable to All Services

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
 - 1.6.1.1. Verifying housing status, including, but not limited to:

ок

- 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.2.4., and Exhibit B-1, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.

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The Mental Health Center of Greater Manchester, Inc.

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- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless as indicated in Exhibit B-2, Homeless Definition, Recordkeeping Requirements and Criteria.
- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
 - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
 - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
 - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
 - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
 - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
 - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
 - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.

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- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
 - 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
 - 1.6.9.2. Determining and prioritizing provision of assistance;
 - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
 - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
 - 1.6.9.5. Conducting habitability or housing quality standards inspections;
 - 1.6.9.6. Terminating program assistance; and
 - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
 - 1.6.9.8. Above Sections 1.6.9.2. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
 - 1.6.14. Street Outreach Program
 - 1.6.14.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs

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- of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.
- 1.6.14.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
 - 1.6.14.2.1. Client engagement.
 - 1.6.14.2.2. Providing funding to support costs of activities to identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to targeted people experiencing programs to homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.
- 1.6.14.3. <u>Case Management:</u> The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.
 - 1.6.14.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.

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- 1.6.14.4. <u>Emergency Health Services:</u> The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals operating in community- based settings, including but not limited to:
 - 1.6.14.4.1. Streets.
 - 1.6.14.4.2. Parks.
 - 1.6.14.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.14.5. The Contractor shall provide or refer for treatment including but not limited to:
 - 1.6.14.5.1. Assessing a program participant's health problems and developing a treatment plan.
 - 1.6.14.5.2. Assisting program participants to understand their health needs.
 - 1.6.14.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
 - 1.6.14.5.4. Providing medication and follow- up services.
- 1.6.14.6. Emergency Mental Health Services: The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.14.7. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.14.8. The Contractor shall utilize funds to be used only for these services to the extent that other appropriate mental health services are inaccessible or unavailable within the community.
- 1.6.14.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.14.10. <u>Transportation:</u> The Contractor shall provide transportation costs of travel by outreach workers, social workers, inequical

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EXHIBIT B

professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered people to emergency shelters or other service facilities are also eligible. These costs include the following:

- 1.6.14.10.1. The cost of a program participant's travel on public transportation;
- 1.6.14.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants:
- 1.6.14.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.14.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
 - 1.6.14.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
 - 1.6.14.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
 - 1.6.14.11.3. Work together with the Coordinated Leadership Group to determine gaps in existing street outreach teams within the CES region;
 - 1.6.14.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
 - 1.6.14.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

2. Exhibits Incorporated

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

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EXHIBIT B

accordance with the terms of Exhibit K, DHHS Information Security Requirements.

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

3. Reporting Requirements

- 3.1. The Contractor shall submit an annual report to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:
 - 3.1.1. ESG CAPER: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
 - 3.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
 - 3.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
 - 3.1.3.1. Number of persons in households without children;
 - 3.1.3.2. Number of persons in households with at least one adult and one child
 - 3.1.3.3. Number of persons in households with only children.
- 3.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

4. Performance Measures

- 4.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:
 - 4.1.1. Street Outreach:
 - 4.1.1.1 Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.

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The Mental Health Center of Greater Manchester, Inc.

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- 4.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
- 4.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

5.2.1. The Contractor shall submit, within ten (10) days of the Agreement 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.

5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 5.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

5.3.3.	1.	Broc	hures
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5.3.3.2. Resource dire	ectories
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5.3.3.3. Protocols or guidelines.

5.3.3.4. Posters.

5.3.3.5. Reports.

5.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

5.4. Operation of Facilities: Compliance with Laws and Regulations

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

5.5. Eligibility Determinations

- 5.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 5.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 5.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

5.5.4. The Contractor understands that all applicants for

services

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hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or reapplicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Records

- 6.1. The Contractor shall keep records that include, but are not limited to:
 - 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) 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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Date 5/27/2022

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EXHIBIT C

Payment Terms

- 1. This Agreement is funded by:
 - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
 - 1.2. 73% General funds.
- 2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-Recipient, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibits C-1, Budget through Exhibit C-5, Budget.
- 4. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
- 5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.bhhsfinance@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager Department of Health and Human Services 129 Pleasant Street Concord, NH 03301

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provision's Form Number P-37 of this Agreement.
- 7. The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.

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EXHIBIT C

- 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 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 must email an annual audit to dhhs.act@dhhs.nh.gov
 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

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EXHIBIT C

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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Contractor Initials

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Date

Contractor Name: The Mental Health Center of Greater Manchester

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2021 - June 30, 2022

			Total Program Cost		-	Contractor Share / Match	1	Funded by DHHS contract share			
Line Item		Direct	indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1. Total Salary/Wages	\$	33,906.25	\$ 3,390.63	\$ 37,296.68				\$ 27,125.00	\$ 2,712.50	29,837.50	
2. Employee Benefits	\$	10,171.88	\$ 1,017.19	\$ 11,189,07	\$ 2,034.38	\$ 203.44	\$ 2,237,62	\$ 8,137,50	\$ 813.75 \$	8,951.25	
. Consultants	3		\$ -	\$.	\$.			\$ -	\$ 3		
Equipment:	s		\$	\$	\$	\$···	\$	\$ ·			
Rental	\$		\$	<u> </u>	\$		S -	\$	3		
Repair and Maintenance	\$	-	\$ -	\$ -	\$.		s .	\$ -	5 - 3		
Purchase/Depreciation	8	•	\$	\$ <u>·</u>	\$		\$	\$	\$		
5. Supplies:	\$		\$	s -	\$,	-	\$ -	5 - 5		
Educational	\$	-	s -	•	\$ -	\$ ·	3		\$		
Lab	\$		\$	\$ ·	\$	•	\$	\$	3	•	
Pharmacy	\$		\$.	\$ -	\$.	\$	\$.	\$ -	- 3		
.Medical	\$		\$	\$	\$	\$.	3	\$.	\$	•	
Office	\$		\$	\$ -	s -	\$		\$ -	\$		
5, Travel	\$	426.56	\$ 42.65						\$ 34.12 \$	375.37	
7. Occupancy	\$	87.50	\$ 8.75	\$ 96.25	\$ 17.50	\$ 1.75	3 19.25	\$ 70.00	\$7,00 1	77.00	
8. Current Expenses	\$		\$	\$ -	s -	\$	-	-	\$ - 5		
Telephone	\$	263.75	\$ 26.28	\$ 290.03	\$ 52.75	\$ 5.28	\$ 58.03	\$ 211.00	\$ 21.00 1	232.00	
Postage	\$	•	\$	\$	\$	\$	\$	3	5 - 5	•	
Subscriptions	\$		\$	\$ ·	5 -	•	5	s -	5 . 3		
Audit and Legal	\$	193,75		\$ 213.13		\$ 3.88			15.50	170.50	
insurance	\$	162.50	\$ 16.25	\$ 176.75	\$ 32.50	\$ 3.25	\$ 35,75	\$ 130.00	\$ 13.00 \$	143.00	
Board Expenses	\$		\$	\$ ·	\$	\$	S -	\$ -	\$	•	
9, Software	\$	1,000.00	\$ 100.00	\$ 1,100.00	\$ 200.00	\$ 20.00	\$ 220.00	\$ 800.00	\$ 80.00 1	880.00	
10. Marketing/Communications	8		s -	\$ ·	\$	\$	3	\$	5 . 3	•	
11. Staff Education and Training	\$	259.06	\$ 25.31	\$ 284.37	\$ 51.81	\$ 5.18	\$ 56.99	\$ 207.25	20.13	227.38	
12. Subcontracts/Agreements	\$	•	\$	\$	5 -	\$ -	5 -	S -	3 - 3		
13. Other (specific details mandatory):	\$		\$	\$ -	\$.	\$.		\$	\$	-	
Recruiting Expenses	\$	2,900.00	\$ 290,00	\$ 3,190.00	\$ 400.00	\$ 40.00	\$ 440.00	\$ 2,500.00	\$ 250.00 \$	2,750.00	
	3		\$ -	\$ -	\$ -	\$.	\$.	5 -	5 3		
	3	1	s	\$.	5	\$	\$ · ·	\$.		•	
TOTAL	\$	49,371,25	\$ 4,936.44	\$, 54,307.60	\$ 9,694.25	\$ 969.44	\$ 10,663.69	\$ 39,677.00	3,967.00 1	43,844.00	
Indirect As A Percent of Direct		-	10.0%								

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The Mental Health Center of Greater Manchester, Inc. RFA-2022-DEHS-01-EMERG-08 Exhibit C-1, SFY 2022 Budget Page 1 of 1

Exhibit C-2, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Mental Health Center of Greater Manchester

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

			Total Program Cost		L	Contractor Share / Matc	h	Funded by DHRS contract share			
ine Item		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
Total Salary/Wages	\$	67,812.50				\$ 1,356.25	\$ 14,918.75	\$ 54,250.00	\$ 5,425.00	\$ 59,675.0	
Employee Benefits	\$	20,343.75	\$ 2,034,38	\$ 22,376.13	\$ 4,068.75	\$ 406.88	\$ 4,475.63	\$ 16,275.00	\$ 1,627,50	\$ 17,902.5	
Consultants	\$	•	5 -	\$	\$.	\$ -	\$	\$	3	. 2	
Equipment:			\$	\$	\$ · · -	s	s	s	3	\$	
Rental	5		5	\$.	\$ -	5 .		\$.	3	š .	
Repair and Maintenance	3		S -	\$.	S -	\$.	1	\$	3	\$	
Purchase/Depreciation	\$		5	\$ -	s ·	5 -	s	\$.	is .	\$:	
Supplies:	- 3		\$		\$ -	s .	5 -	s .	-	s .	
Educational	. \$	-	S -	\$	\$ -	\$.	3	\$.	<u> </u>	\$.	
	\$		5 -	\$ -	\$	\$ -	\$	s -	s	\$ -	
Pharmacy	\$		\$	\$ -	\$ -	3 -	3		š ·	š ·	
Medical	\$	•	\$ -	S .	\$ -	S -	5 -	\$ ·	<u> </u>	<u>.</u>	
Office	\$		\$	\$	\$	\$ -	3	\$ -	is -	\$.	
Travel	8	1,708.25	\$ 170.63	\$ 1,876.88	\$ 341.25	\$ 34,13	\$ 375.38	\$ 1,365,00	\$ 138.50	\$ 1,501.	
Occupancy	\$	350.00	\$ 35.00	\$ 385.00	\$ 70.00	\$ 7.00				\$ 308.	
Current Expenses	3	-	\$	\$ -	\$	\$ -	3	\$ -	3	š -	
Telephone	S	1,055.00	\$ 105.50	\$ 1,160.50	\$ 211.00	\$ 21,10	\$ 232,10	\$ 844.00	\$ 84,40	\$ 928.	
Postage	\$		\$	\$ -	\$	\$ -	s -	s .	\$	\$.	
Subscriptions	\$		\$	s ·	\$	s ·	\$	\$	3 -	\$.	
Audit and Legal	5	775.00	\$ 77.50	\$ 852.50	\$ 155.00	\$ 15.50	\$ 170.50	\$ 620.00	\$ 62,00	\$ 682.	
Insurance	\$	650.00	\$ 62.60	\$ 712.60	\$ 130.00	\$ 13.00	\$ 143.00	\$ 520.00	\$ 49.60	\$ 559.	
Board Expenses	\$		\$	\$ -	\$.	\$ -	5	S -	s .	. 2	
Software	\$	4,000.00	\$ 400.00	\$ 4,400.00	\$ 800.00	\$ 80.00	\$ 680.00	\$ 3,200,00	\$ 320.00	\$ 3,520.	
Marketing/Communications	\$		\$ -	\$.	\$	\$ -	\$	s -	3	2	
Staff Education and Training	S	2,500.00	\$ 250.00	\$ 2,750.00	\$ 500.00	\$ 50.00	\$ 550.00	\$ 2,000.00	\$ 200.00	\$ 2,200	
Subcontracts/Agreements	\$		\$	\$ -	\$	\$.	\$	\$ -	s	\$	
Other (specific details mandatory):	\$		-	\$ -	\$ -	\$.	\$	\$.	3	\$	
	\$		\$ -	\$.	5 -	\$.	\$	\$ -	3	<u>.</u>	
	\$		\$	\$.	\$	\$.	\$	\$.	3	5 .	
	\$		\$ -	•	\$	\$	3	\$	3 -	\$	
TOTAL	8	99,192.50	\$ 9,916.85	\$ 109,109.35	19,838,50	\$ 1,983,85	\$ 21,822,35	\$ 79,354,00	3 7,933,00	\$ 87,287.6	

Contractor Initials

Date 5/27/2022

The Mental Health Center of Greater Manchester, Inc. RFA-2022-DEHS-01-EMERG-08 Exhibit C-2, SFY 2023 Budget Page 1 of 1

Exhibit C-3, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Mental Health Center of Greater Manchester

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2023 - June 30, 2024

			Total Program Cost			Contractor Share / Matc	h	Fun	ded by DHHS contract share	
Line Item		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
_ Total Salary/Wages	[3_	69,725.00		\$ 76,697.50	\$ 13,945.00	\$ 1,394.50	\$ 15,339.50	\$ 55,780.00	\$ 5,578.00 \$	61,358.00
. Employee Benefits	\$	20,917.50	\$ 2,091.75	\$ 23,009.25	\$ 4,183.50	\$ 418,35	\$ 4,601.85	\$ 16,734.00	\$ 1,673,40 \$	18,407,46
, Consultants	3	•	\$ -	\$ ·	\$	\$ -	\$	3	5 5	
: Equipment:	- 8		\$	\$	\$	\$·	\$	5	\$. 5	
Rental	5	•	\$ -	\$	\$ -	\$.	5 .	\$	\$. \$	
Repair and Maintenance	\$		\$ -	\$	3	\$ -	\$	\$	3	
Purchase/Depreciation	\$		\$	\$.	\$ -	\$.		\$.	\$ 5	
Supplies:	.] \$	•	\$ -	\$	s -	\$ -	· ·	s -	s · s	
Educational	S -		5 -	\$ -	5	\$ -		\$	\$ 5	
Lab	\$	-	\$.	\$.	\$ -	s .		š .	3 5	
Pharmacy	\$		\$ -	\$ ·	\$ -	s -	· ·	\$ -	3 . 3	
Medical	3		\$	\$ -	\$	s .	18	\$ -	3 3	•
Office	S		\$ -	\$ -		\$.	1 -	s ·	3 - 3	
Travel		1,720 00	\$ 172.00	\$ 1,892.00	\$ 344.00	\$ 34.40	\$ 378,40	\$ 1,378.00	\$ 137.60 \$	1,513,60
Occupancy	1 \$	350.00	\$ 35.00	\$ 385.00	\$ 70.00	\$ 7,00	\$ 77,00	5 280.00	\$ 28.00 \$	308.0
Current Expenses	\$		\$ -	\$.	\$	\$.	\$ -	s	3 5	
Telephone	\$	1,055 00	\$ 105.50	\$ 1,160.50	\$ 211.00	\$ 21.10	\$ 232,10	\$ 844,00	\$ 84.40 5	926.4
Postage	\$		\$	\$.	\$ -	\$.	\$.	s -	3 5	
Subscriptions	3	•	\$ -	\$ -	3	\$ -	8	3 -	3	
Audit and Legal	3	775.00	\$ 77.50	\$ 852.50	\$ 155.00	\$ 15.50	\$ 170.50	\$ 620.00	\$ 62,00 \$	682.00
Insurance	5	650.00	\$ 62.60	\$ 712.60	\$ 130.00	\$ 13.00	\$ 143,00	\$ 520.00	\$ 49.60 \$	569.60
Soard Expenses	3	•	\$	\$ -	\$ -	\$.	\$.	1 . 5	•
Software	3	4,000.00	\$ 400.00	\$ 4,400,00	\$ 800.00	\$ 80.00	\$ 880,00	\$ 3,200,00	\$ 320.00 \$	3,520,00
Marketing/Communications	3	•	s -	\$.	5 -	\$ -	is .	S .	3 . 3	
. Staff Education and Training	\$		\$.	\$ -	\$.	\$.		s .	3 5	-
2. Subcontracts/Agreements	\$		\$	\$ -	\$	\$	3 -	š .	3 . 5	
3. Other (specific details mandatory);	\$		\$ -	\$.	\$	\$	5 .	\$ -	3 5	
	\$		\$ -	\$.	\$.	\$ -	š ·	S -	3 . 3	
	5		\$	\$ -	\$ -	\$.	\$ -	\$.	3 - 3	•
	\$	-	\$ -	\$	\$ -	\$ -	1	\$ -	3 5	
TOTAL	\$	99,192,50	\$ 9,916,85	\$ 109,109,35	\$ 19,838.50	\$ 1,983,85	\$ 21,822,35	\$ 79,354.00	\$ 7,933,60 5	87,287.00

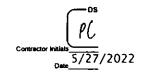


Exhibit C-4, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Mental Health Center of Greater Manchester

Project Title: Emergency Solutions Grant
Budget Period: July 1, 2024 - June 30, 2025

Total Program Cost Contractor Share / Match Funded by DHHS contract share Indirect Total Direct Indirect Total Line Item 1. Total Salary/Wages 15,339.50 55,780.00 81,358.00 69,725.00 \$ 6,972,50 S 76,897.50 \$ 13,945.00 1,394,50 1 \$ 2,091.75 \$ 418.35 \$ 4,601.85 16,734,00 \$ 1,673.40 \$ 18,407.40 20,917.50 \$ 23,009.25 \$ 4,183,50 Employee Benefits . Consultants . Equipment: Rental Repair and Maintenance Purchase/Depreciation . 8 5. Supplies: Educational l ab 15 Pharmacy ٠ 5 Medical Office 1,376.00 \$ 137.60 1,513.60 . Travel 1,720.00 \$ 172.00 \$ 1,892.00 \$ 344.00 S 34,40 \$ 378.40 \$ Occupancy 350,00 35.00 385.00 1 70.00 7.00 77.00 \$ 280.00 \$ 28.00 308.00 8. Current Expenses 1,055.00 \$ 105.50 1,160.50 | 1 211.00 21.10 232.10 844.00 \$ 84,40 928,40 Telephone Postage . 11 - | \$ Subscriptions 682.00 775.00 S 77.50 \$ 852,50 \$ 155.00 620.00 \$ 62.00 Audit and Legal 13.00 \$ 143.00 \$ 520.00 \$ 49.60 569.60 850.00 \$ 62.60 \$ 130.00 S Insurance 712.60 \$ Board Expenses 80.00 \$ 3,200.00 \$ 320.00 3.520.00 4,000.00 \$ 400.00 \$ 4,400.00 \$ 800.00 880.00 \$ 9. Software 10. Marketing/Communications 11. Staff Education and Training 12. Subcontracts/Agreements Other (specific details mandatory): 19,838.50 \$ 79.354.60 8 109,109.35 \$ 1,983.85 \$ 21,822.35 \$ 7,933.00 S 87,287,00 99,192.50 \$ 9,915.85 \$ TOTAL

Contractor initials 5/27/2022

The Mental Health Center of Greater Manchester, Inc. RFA-2022-DEHS-01-EMERG-06 Exhibit C-4, SFY 2025 Budget Page 1 of 1

indirect As A Percent of Direct

Exhibit C-5, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Mental Health Center of Greater Manchester

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

	L		Total Program Cost				ontractor Share / Mato	h		Funded by DHHS contract share			
ine Item		Direct	Indirect	Total	T	Direct	Indirect	Total		Direct	Indirect	Total	
. Total Salary/Wages	\$	33,908.25				6,781,25			9.38 \$		2,712.50 \$	29,637.5	
. Employee Benefits	\$	10,171.88	\$ 1,017.19	\$ 11,189.	07 \$	2,034,38	\$ 203.44	\$ 2,23	7.82 \$	8,137.50 \$	813.75 \$	8,951.2	
Consultants	5	- 1	5 -	\$ -	18		3 :-	15	S	· \$. [\$		
. Equipment:	s		\$	\$···	- -\$	·	\$	\$. 5	. \$	- 3		
Rental	\$	•	\$	\$	73	•	\$	\$	- \$. \$. \$		
Repair and Maintenance	\$	-	s -	\$ -	- 1		\$.	\$	- \$	- [\$			
Purchase/Depreciation	\$	•	\$.	\$.	\$	•	\$.	\$. 8	- 5	- \$	-	
, Supplies:	\$.		\$	S	- 13		\$	3	- \$		٠ \$		
Educational	\$	- 1	s -	\$ -	1 \$	-	S -	\$	- \$	- \$. 3		
Lab	\$		\$ ·	\$.	3	•	\$.	13	- \$	- \$	- \$		
Pharmacy	\$	<u></u>	\$·_	\$	- 1.8	•	ş	\$. \$. 3		
Medical	S	- 1	s -	\$ -	\$	-	\$ ·	\$	- \$	- 8	- 3	-	
Office	8		s .	\$.		•	s .	\$.	- 5	- 5	. [\$	-	
, Travel	\$	426.58	\$ 42.85		21 \$	85.31			3.84 \$	341,25	34.12 \$	375.3	
. Occupancy	- \$	87.50	\$ 7.75	\$ 95.	25 \$	17.50	\$ 1.75	1 1	9.25 \$	70.00 \$	8.00 \$	76.0	
. Current Expenses	\$		\$.	\$.		•	\$ ·	\$	- \$		- [\$	-	
Telephone	\$	263,75	\$ 26.28	\$ 290.	03 \$	52.75	\$ 5.28	\$ 5	8.03 \$	211.00 \$	21.00 \$	232.0	
Postage	\$		\$ ·	\$	3	•	\$ ·	3	- \$		· \$		
Subscriptions	\$		\$	\$ -	<u></u>	<u>-</u>	\$ -	5	- \$		3	-	
Audit and Legal	Ś	193.75			13 \$	38.75			2.63 \$	155.00 \$	15.50 \$	170.5	
Insurance	\$	162.50	16.25	\$ 178.	75 \$	32.50	\$ 3.25	[\$ 3	5.75 \$	130.00 \$	13.00 \$	143.0	
Board Expenses	S	-	\$.	\$		•	\$	\$. \$. 5	- \$	-	
), Software	\$	1,000.00	\$ 100.00	5 1,100.	DO \$	200.00	\$ 20.00	\$ 22	0.00 \$	500.00 \$	80.00 \$	880.00	
Marketing/Communications	\$		s -	\$ -	\$.	\$	- \$	- 8	- \$		
Staff Education and Training	\$.	259.08	\$ 25,31	\$ 284.	37 \$	51.81	\$ 5.18	\$ 5	6.99 \$	207.25 \$	20.13 \$	227.3	
2. Subcontracts/Agreements	\$		\$ ·	\$.	\$	•	<u> </u>	3	. \$	- 1	- 3		
Other (specific details mandatory):	\$		\$ -	\$ -	\$		\$.	1 \$	- 5	·		•	
<u> </u>	\$	2,900.00	\$ 290.00	\$ 3,190.	00 S	400.00	\$ 40.00	5 44	0.00 S	2,500.00	250.00 \$	2,750.0	
	\$		\$	\$.	- 3		\$ -	\$. 5	\$			
<u> </u>	\$		<u>-</u>				\$	1	- 5	- [\$	· \$		
TOTAL	8	49,371.25	\$ 4,935,44	\$ 54,306.	59 5	9,694,25	\$ 969,44	\$ 10,66	3.69 \$	39,677.00 \$	3,968.00 \$	43,843.0	





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

- 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



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.

Title:

President and CEO

5/27/2022 Date	Patrica Carty Name: Patricia Carty
F /27 /2022	Patricia Carty
į	DocuSigned by:
İ	Vendor Name: MHCGM
i	
}	
Check in there are workplace	s on file that are not identified here.
Chack I if there are workplace	on file that are not identified here
i i	•
Trace of Ferrormanice (Street a	adiess, dry, county, state, zip code, (list each location)
Place of Performance (street a	ddress, city, county, state, zip code) (list each location)

Vendor Initials 5/27/2022



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-I.)
- 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: MHCGM	
	OccuSigned by:	
5/27/2022	Patricia Carty	
Date	Name: Patricia Carty	
\	Title: President and CEO	
		os
		PC
	Exhibit E – Certification Regarding Lobbying	Vendor Initials
CU/DHHS/110713	Page 1 of 1	Date



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

Contractor Initials 5/27/202



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: MHCGM

5/27/2022

Date

Ratica (arty

Name: Patricia Carty

Title:

President and CEO

on Contractor Initials

ls ______ 5/27/2022 te



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 Amen'dments 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



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: MHCGM

5/27/2022

Date

DocuSigned by: Patricia (arti

Title:

President and CEO

Exhibit G

Contractor Initials Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations

5/27/2022 Date



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: MHCGM

5/27/2022

Date

—pocusioned by: Patricia Cartu

Name: Patricia Carty

Title:

President and CEO

Contractor Initials

5/27/2022



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) <u>Definitions</u>.

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

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

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Exhibit I

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

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

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

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

Date ___5/27/2022



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) Obligation's 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:
 - 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;
 - 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

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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.
- Within ten (10) business days of receiving a written request from Covered Entity, g. 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.
- Within ten (10) business days of receiving a written request from Covered Entity for an h. 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.
- Business Associate shall document such disclosures of PHI and information related to i. 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.
- Within ten (10) business days of receiving a written request from Covered Entity for a j. 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.
- In the event any individual requests access to, amendment of, or accounting of PHI k. 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.
- Within ten (10) business days of termination of the Agreement, for any reason, the ١. Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement. Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

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Health Insurance Portability Act Business Associate Agreement Page 4 of 6

Contractor Initials

5/27/2022

Date



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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Data Ownership</u>. 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 reso	lved
3/2014	to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.	PC

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

Contractor Initials _

Date _____5/27/2022



Exhibit I

- e. <u>Segregation</u>. 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	MHCGM				
The Statemed by: Karen Helect species prints Signature of Authorized Representative Karen Hebert	Name of the Contractor Patricia (arty Signature of Authorized Representative Patricia Carty				
Name of Authorized Representative	Name of Authorized Representative President and CEO				
Title of Authorized Representative 6/9/2022	Title of Authorized Representative 5/27/2022				
Date	Date				

Contractor Initials



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 recipient's 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.

Date

Contractor Name: MHCGM

Poccusigned by:

Patricia (arty

Name: Patricia Carty

Title: President and CEO

Contractor Initials

Date

Date



		FORM A
		tified in Section 1.3 of the General Provisions, I certify that the responses to the are true and accurate.
1.	The DUNS number	073978280 er for your entity is:
2.	receive (1) 80 per loans, grants, sub	or organization's preceding completed fiscal year, did your business or organization cent or more of your annual gross revenue in U.S. federal contracts, subcontracts, grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual of m U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or ments?
	XNO	YES
	If the answer to #	2 above is NO, stop here
	If the answer to #	2 above is YES, please answer the following:
3.	business or organ	ave access to information about the compensation of the executives in your ization through periodic reports filed under section 13(a) or 15(d) of the Securities 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of
	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 corganization are	ompensation of the five most highly compensated officers in your business or as follows:
	Name:	Amount:
	Name:	Amount

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.
- "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

Contractor Initials _____



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.
- "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.
 - 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

Contractor Initials ______

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 2 of 9

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

- 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.
- 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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Exhibit K
DHHS Information
Security Requirements
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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.

- 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

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

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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

Contractor Initials

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 5 of 9

5/27/2022 Date

Exhibit K



DHHS Information Security Requirements

- 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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Date_

V5. Last update 10/09/18

Exhibit K





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.

Contractor Initials 5/27/2022

Date_

V5. Last update 10/09/18

Exhibit K **DHHS Information** Security Requirements Page 7 of 9

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

Contractor Initials _____

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
Page 8 of 9

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

Contractor Initials PC

V5. Last update 10/09/18

Exhibit K DHHS Information Security Requirements Page 9 of 9

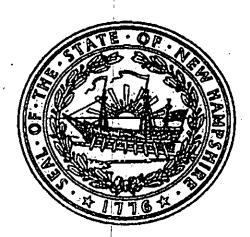
State of New Hampshire Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 17, 1960. 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: 63323

Certificate Number: 0005750943



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1st day of April A.D. 2022.

David M. Scanlan Secretary of State

CERTIFICATE OF AUTHORITY

I, <u>Kevin Sheppard</u>	, hereby certify that:
(Name of the elected	Officer of the Corporation/LLC; cannot be contract signatory)
	Secretary/Officer of The Mental Health Center of Greater Manchester (Corporation/LLC Name)
2. The following is a true copheld on <u>February 22, 2022</u> (Date)	y of a vote taken at a meeting of the Board of Directors/shareholders, duly called and , at which a quorum of the Directors/shareholders were present and voting.
VOTED: That Patricia Cart	y. President and Chief Executive Officer
(Name and	Fitle of Contract Signatory)
execute any and all documer	of <u>The Mental Health Center of Greater Manchester</u> to enter into contracts or New Hampshire and any of its agencies or departments and further is authorized to onto a greements and other instruments, and any amendments, revisions, or may in her judgment be desirable or necessary to affect the purpose of this vote.
thirty (30) days from the date. New Hampshire will rely on position(s) indicated and that	ote has not been amended or repealed and remains in full force and effect as of the amendment to which this certificate is attached. This authority remains valid for a of this Certificate of Authority. I further certify that it is understood that the State of this certificate as evidence that the person(s) listed above currently occupy the tothey have full authority to bind the corporation. To the extent that there are any isted individual to bind the corporation in contracts with the State of New Hampshire, styly stated herein.
Dated: 5/05/00	Am A. Man
	Signature of Elected Officer
	Name: Kevin Sheppard
	Title: Chairperson of the Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 03/25/2022

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

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INSURER(S) AFFORDING COVERAGE								NAIC #			
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MISSION

To empower individuals to achieve recovery and promote personal and community wellness through an accessible, comprehensive, integrated and evidence-based system of behavioral health care.

VISION

To promote prevention recovery and wellness, and strive to be a center of excellence and sought after partner in developing and delivering state-of-the-art behavioral health treatment integrated within our community.

GUIDING VALUES AND PRINCIPLES

We treat everyone with respect, compassion and dignity.

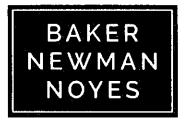
We offer hope and recovery through individualized, quality behavioral health services.

We provide evidence-based, culturally responsive and consumer, family focused care.

We support skilled staff members who work together and strive for excellence.

We pursue partnerships that promote wellness and create a healthy community.

Revised and Approved by the Board of Directors on September 25, 2018



Manchester Mental Health Foundation, Inc. and Affiliates

Audited Consolidated Financial Statements and Supplementary Information

Years Ended June 30, 2021 and 2020 With Independent Auditors' Report

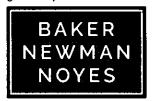
Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | WWW.bnncpa.com

AUDITED CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Years Ended June 30, 2021 and 2020

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Baker Newman & Noyes LLC MAINE I MASSACHUSETTS I NEW HAMPSHIRE 800.244.7444 | www.bnncpa.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors Manchester Mental Health Foundation, Inc. and Affiliates

We have audited the accompanying consolidated financial statements of Manchester Mental Health Foundation, Inc. and Affiliates (the Organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

To the Board of Directors

Manchester Mental Health

Foundation, Inc. and Affiliates

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter—Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audits 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.

Baku Nauman & Moyes LLC

Manchester, New Hampshire January 10, 2022

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

ASSETS

į	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$14,209,783	\$ 9,525,985
Restricted cash	120,368	92,786
Patient accounts receivable	849,013	2,021,607
Other accounts receivable	1,624,794	2,416,027
Investments – short-term	258,513	250,000
Prepaid expenses	531,562	<u>557,480</u>
Total current assets	17,594,033	14,863,885
Investments – long-term	5,018,804	3,880,435
Assets whose use is limited or restricted	490,221	441,595
Property and equipment, net of		
accumulated depreciation	14,574,686	14,760,411
1		
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Total assets	\$ <u>37,677,744</u>	\$33,946,326

LIABILITIES AND NET ASSETS

	<u>2021</u>	<u>2020</u>
Current liabilities:		
Accounts payable	\$ 306,072	\$ 186,444
Accrued payroll, vacation and other accruals	4,707,221	4,364,740
Deferred revenue	91,157	145,979
Current portion of long-term debt	219,207	218,850
Amounts held for patients and other deposits	<u>22,151</u>	22,802
Total current liabilities	5,345,808	4,938,815
Extended illness leave obligation	489,022	484,285
		,
Post-retirement benefit obligation	58,514	70,993
Long-term debt, less current maturities		
and unamortized debt issuance costs	<u>11,093,409</u>	<u>11,318,295</u>
Total liabilities	16,986,753	16,812,388
Net assets:		
Without donor restrictions	20,200,770	16,692,343
With donor restrictions	<u>490,221</u>	<u>441,595</u>
Total net assets	20,690,991	17,133,938
Total liabilities and net assets	\$ <u>37.677.744</u>	\$ <u>33.946,326</u>

See accompanying notes.

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended June 30, 2021 and 2020

	Year	Ended June 3	0, 2021	Year I	Year Ended June 30, 2		
	Without	With		Without	Without With		
	Donor	Donor		Donor	Donor		
	Restriction	Restriction	<u>Total</u>	Restriction	Restriction	<u>Total</u>	
Revenues and other support:		_					
Program service fees	\$28,930,106	\$ -	\$28,930,106	\$25,722,254	\$ -	\$25,722,254	
Program rental income	337,996	_	337,996	359,744	_	359,744	
Fees and grants from government agencies	6,388,792	-	6,388,792	6,253,650	_	6,253,650	
Interest income	25,328	-	25,328	48,164	_	48,164	
Other income	7,502,251		7,502,251	7,228,049		7,228,049	
Total revenues and other support	43,184,473		43,184,473	39,611,861	_	39,611,861	
Operating expenses:							
Program services:					•		
Children and adolescents	5,834,861	_	5,834,861	5,488,616		5,488,616	
Emergency services	2,885,744	_	2,885,744	2,866,477	_	2,866,477	
Vocational services	686,963		686,963	659,686	_	659,686	
Noneligibles	1,721,439	_	1,721,439	1,738,729	- .	1,738,729	
Multiservice team	10,188,358	_	10,188,358	9,843,326	_	9,843,326	
ACT team	4,391,943	_	4,391,943	4,194,118	_	4,194,118	
Crisis unit	6,305,765	_	6,305,765	5,791,325	_	5,791,325	
Community residences and support living	1,476,769	_	1,476,769	1,534,011	_	1,534,011	
HUD residences	139,905	_	139,905	153,781	_	153,781	
Housing bridge program	485,130	_	485,130	423,615		423,615	
Other	2,446,068	, <u> </u>	2,446,068	1,862,359	_	1,862,359	
Total program services	36,562,945		36,562,945	34,556,043		34,556,043	
Support services:			00,000,000	0 1,500,015	•	3 1,000,013	
Management and general	3,652,098	_	3,652,098	3,532,923	· <u>-</u>	3,532,923	
Operating property	589,935		589,935	574,967		574,967	
Interest expense	373,498		373,498	<u>274,867</u>		274,867	
Total operating expenses	41,178,476		41,178,476	38,938,800		38,938,800	
Income from operations	2,005,997	_	2,005,997	673,061	_	673,061	

	Year	Ended June 30	0, 2021	Year Ended June 30, 2020				
	Without	With		Without	With	•		
	Donor	Donor		Donor	Donor			
·	Restriction	Restriction	<u>Total</u>	Restriction	Restriction	Total		
Income from operations	\$ 2,005,997	\$ -	\$ 2,005,997	\$ 673,061	\$ -	\$ 673,061		
Nonoperating revenue (expenses):								
Commercial rental income	402,911	_	402,911	401,003	_	401,003		
Rental property expense	(306,716)	_	(306,716)	(298,934)	_	(298,934)		
Contributions	293,043	7,070	300,113	219,257	4,475	223,732		
Net investment return	1,121,768	83,513	1,205,281	142,543	17,628	160,171		
Dues	(5,040)	_	(5,040)	(5,040)	_	(5,040)		
Donations to charitable organizations		(41,957)	(41,957)	_		_		
Miscellaneous expenses	<u>(3,536</u>)		(3,536)	(3,499)		(3,499)		
Nonoperating revenue, net	<u>1,502,430</u>	<u>48,626</u>	<u>1,551,056</u>	455,330	22,103	<u>477,433</u>		
Excess of revenues over expenses	3,508,427	48,626	3,557,053	_1,128,391	_22,103	1,150,494		
Increase in net assets	3,508,427	48,626	3,557,053	1,128,391	22,103	1,150,494		
Net assets at beginning of year	16,692,343	441,595	17,133,938	15,563,952	419,492	15,983,444		
Net assets at end of year	\$ <u>20,200,770</u>	\$ <u>490,221</u>	\$ <u>20,690,991</u>	\$ <u>16,692,343</u>	\$ <u>441,595</u>	\$ <u>17,133,938</u>		

See accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2021

									N	1ental Health
	Total Agency	Admin- istration	Total Center Programs	Child/ Adolescents	Emer- gency Services	Voca- tional Services	Non- Eligibles	Multi Service Team	ACT <u>Team</u>	Crisis <u>Unit</u>
Personnel costs: Salary and wages Employee benefits Payroll taxes	\$26,341,843 6,547,426 1,947,192 34,836,461	\$ 2,262,815 730,361 160,804 3,153,980	\$24,043,033 5,809,206 1,783,634 31,635,873	\$4,068,523 1,043,623 300,819 5,412,965	\$1,975,312 471,359 148,110 2,594,781	\$ 397,322 102,241 31,131 530,694	\$1,216,067 217,253 91,774 1,525,094	\$ 6,866,994 1,660,254 495,283 9,022,531	\$2,915,396 749,446 <u>216,111</u> 3,880,953	\$3,987,676 947,223 314,815 5,249,714
Professional fees:		-								
Client evaluation/services	83;425	62,041	21,384	(5,292)	_	2,239	28,658	11,279	4,618	4,057
Audit fees	89,442	8,542	80,900	14,436	6,189	1,887	5,492	22,852	11,520	11,699
Legal fees Other professional fees/consultants	19,247 103,339	1,388 10,241	17,859 53,248	2,295 10,868	984 5,056	829 1,422	873	6,707	3,214	1,860
Staff development and training:	103,339	10,241	33,240	10,000	3,030	1,422	4,055	14,456	7,458	6,755
Journals and publications	13,980	1,123	12,857	1,645	536	163	475	1,977	996	1,273
Conferences/conventions	55,395	3,990	51,405	9.805	5,331	357	1,426	14,783	7,553	5,399
Other staff development	204,973	9,405	195,568	11,553	31,340	29,717	372	35,595	7,335	57,241
Occupancy costs:	•	•	•	•		•		,	. ,	- · ·
Rent	9,600	9,600	-	- '	_	_	_	-	_	_
Heating costs	13,333		8,073	_			_			. . .
Other utilities	395,067	10,563	210,010		28,547	6,870		35,335	23,436	76,633
Maintenance and repairs	778,805	18,093	478,303	7,098	35,312	19,876	3,977	109,154	41,118	172,337
Other occupancy costs Rent subsidies	239,235 306,580	40	48,260 306,580	- -	109	654	_	3,361	1,329	37,039
Consumable supplies:	300,360	_	000,000	_	_	-	-	_	_	_
Office	200,932	66,201	134,731	14,624	10,847	4,052	11,061	40,276	13,161	19,891
Building/household	78,966	2,210	66,432	1,104	4,494	882	420	5,544	2,382	45,402
Educational/training	623,514	7,656	615,858	21,224	7,963	218	13,841	223,392	39,398	143,588
Food	103,604	98	77,937	2	· -	_	_	_	9	73,286
Medical	73,854	1,713	72,141	1,524	653	148	223	9,161	1,586	57,355
Other consumable supplies	876,189	139,331	736,858	130,119	58,148	16,961	49,006	204,446	102,532	104,977
Depreciation - equipment	238,996	21,818	217,178	36,385	16,448	7,700	12,634	59,203	27,647	39,151
Depreciation - building	518,845	12,295	222,855	5,806	10,574	11,516	3,339	63,570	23,275	73,429
Equipment maintenance	19,696 85,407	1,616	18,080	3,840	1,013 5,537	362	2,250 5,759	4,762	2,024	1,914
Advertising Printing	14.111	7,303 826	78,104 13,285	12,604 1,654	1,078	1,635 63	1,136	19,822 1,350	9,959 348	11,089 1,402
Telephone/communication	479,655	31,983	447,672	57,179	26,779	30,003	29,696	159,863	72,194	47,645
Postage and shipping	54,814	23,529	31,285	4,269	3,580	558	1,624	6,758	3,406	8,420
Transportation:	,-		,	,	,		1,02	5,755	2,.00	0,120
Staff	155,564	1,176	153,851	26,509	7,174	11,261		28,781	62,454	4,585
Clients	5,067	-	5,067	-	-	-	_	_	-	3,537
Insurance:-	111.400	4.5.555	02.605	16.505	7.005	0.140				
Malpractice and bonding	111,688	17,773	92,605	16,525	7,085	2,160	6,286	26,159	13,188	13,392
Vehicles Comprehensive property/liability	8,756 148,459	836 13,733	7,920 130,526	1,413 23,209	606 9,951	185 3,034	538 8,829	2,237 36,741	1,128 18,522	1,145
Membership dues	53.661	4.131	44,490	6.982	2.994	913	2,656	11.053	5,572	18,809 5,808
Interest expense	373,498	4,192	40,557	7,085	3,038	1,029	2,695	11,747	5,865	5,742
Other expenditures	161,567	(20,589)	135,845	4,516	2,635	604	1,719	7.210	3,628	6,933
Total expenditures	41,535,725	3,626,837	36,463,597	5,841,946	2,888,782	687,992	1,724,134	10,200,105	4,397,808	6,311,507
Administration allocation		(3,626,837)	3,626,837	<u> 595,154</u>	311,715	76,445	190,330	1,051,730	465,334	668,470
Total expenses	\$ <u>41,535,725</u>	<u> -</u>	\$ <u>40,090,434</u>	\$ <u>6,437,100</u>	\$ <u>3,200,497</u>	\$ <u>.764.437</u>	\$ <u>1.914.464</u>	\$ <u>11,251,835</u>	\$ <u>4,863,142</u>	\$ <u>6.979.977</u>

•	Center							Amo	oskeag	Foundation
	Com- munity Residence	Suppor- tive <u>Living</u>	Other Mental <u>Health</u>	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Admin- istration	Program Related	Admin- istration
Personnel costs:	\$ 273,159	\$ 596,108	\$ 43,805	\$1,575,146	\$ 127,525	s –	s –	£ 10.040	\$ 17,155	<u> </u>
Salary and wages Employee benefits	. 82,694	3 396,108 175,196	3 43,803 10,319	31,373,146	3 127,323	3 –	> -	\$ 18,840 7,859	3 1/,100	3 –
Payroll taxes	21,464	<u>48,098</u>	3,263	104,424	8 342	_	_	2,754	_	_
	377,317	819,402	57,387	2,009,689	8,342 155,346	_		29,453	17,155	
Professional fees:					·	<u>-</u>				
Client evaluation/services	_	_	89	(24,264)	· _	_	_	-	-	-
Audit fees	993	3,059	358	2,415	_	_	-	-	~	_
Legal fees	158	486	69	384	_			-	_	_
Other professional fees/consultants	611	1,893	265	409	_	26,219	13,631	. –	_	_
Staff development and training:	. 06	027	706	4.163						
Journals and publications Conferences/conventions	86 387	837 2,520	706 35	4,163 3,809	_	-	_		_	_
Other staff development	6,853	6,474	51	9,037	_	_	-	_	_	-
Occupancy costs:	0,055	0,474	51	7,057	_	_	_	_		_
Rent	_	_	-	_	_		_	_	_	_
Heating costs	_	8,073	_	_	_	_	_	-	5,260	_
Other utilities	_	33,111	368	5,710	_	108,057	56,181		10,256	_
Maintenance and repairs	165	77,319	1,070	10,718	159	159,731	83,047	_	39,631	_
Other occupancy costs	95	5,617	35	21	_	122,337	63,605	_	4,993	_
Rent subsidies	_	_	_	_	306,580	_	_	_	· –	_
Consumable supplies:										
Office	1,115	3,546	266	14,643	1,249	-	_	_		
Building/household	162	4,986	67	989	13.256	_	_	-	10,324	_
Educational/training Food	1,043	3,432 4,580	453	148,050 39	13,256	-	· -	_	25.560	_
Medical	_ 29	4,580 84	- 60		21	_	-	-	25,569	_
Other consumable supplies	9,016	28,751	3,179	1,318 24,632	5,091	- .	_	_	_	-
Depreciation - equipment	2,385	8.978	1,062	5,585	3,091		_	_	_	_
Depreciation - building	2,303	26,782	4,351	213	_	173,591	90,252		19,852	<u> </u>
Equipment maintenance	162	501	,,551	1,192	_	175,571	70,232	_	17,032	_
Advertising	858	2,643	310	7,888	_	_	_	_	_	_
Printing	28	87	11	6.117	11	_	_	_	_	_
Telephone/communication	1,002	8,396	1,223	12,620	1,072	_	_	_	_	_
Postage and shipping	294	905	106	1,340	25	_	_	_	_	_
Transportation:										
Staff	1,014	1,954	_	9,251	868	-	_	_	537	-
Clients	-	1,257	-	273	_	. –	-	_	-	-
Insurance:	1.126	2.601	400	2764						
Malpractice and bonding Vehicles	1,136 97	3,501 299	409 35	2,764 237	-	_	-	-	1,310	-
Comprehensive property/liability	1,596	4,918	575	3,883	459	_	_	_	4 200	_
Membership dues	480	1,630	4,153	2,249	439	_	_	_	4,200	5,040
Interest expense	487	1,502	181	1,186	_	326,666	_	_	2,083	J, UT U
Other expenditures	308	3,358		103,829	993		_	_		45,493
Total expenditures	407,877	1,070,881	77,046	2,370,389	485,130	916,601	306,716	29,453	141,988	50,533
Administration allocation	48,440	108,569	7,959	86,987	<u> 15,704</u>		<u> </u>			
Total program expenses	\$ <u>456,317</u>	\$ <u>1.179.450</u>	\$ <u>85,005</u>	\$ <u>2.457.376</u>	\$ <u>500,834</u>	\$ <u>916.601</u>	\$ <u>306,716</u>	\$ <u>29,453</u>	\$ <u>_141,988</u>	\$ <u>50,533</u>

See accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2020

									٨	lental Health
	Total Agency	Admin- istration	Total Center Programs	Child/ Adolescents	Emer- gency Services	Voca- tional <u>Services</u>	Non- Eligibles	Multi Service Team	ACT Team	Crisis Unit
Personnel costs: Salary and wages Employee benefits Payroll taxes	\$25,258,684 5,677,303 1,888,522 32,824,509	\$ 2,251,696 624,308 157,856 3,033,860	\$22,970,993 5,045,136 1,727,912 29,744,041	\$3,827,730 909,639 283,991 5,021,360	\$2,015,786 428,435 149,448 2,593,669	\$ 366,986 102,566 37,593 507,145	\$1,283,087 191,021 96,868 1,570,976	\$ 6,662,662 1,473,889 492,747 8,629,298	\$2,793,674 667,983 209,341 3,670,998	\$3,732,773 764,886 289,504 4,787,163
Professional fees: Client evaluation/services Audit fees Legal fees Other professional fees/consultants	59,976 75,816 63,894 113,098	44,366 7,205 16,030 10,337	15,610 68,611 47,864 63,161	(5,228) 12,170 6,645 11,500	2,518 5,222 2,826 5,953	(501) 1,594 1,988 1,664	(1,755) 4,631 2,506 4,020	13,969 19,280 16,975 16,101	(924) 9,716 8,199 8,636	10,547 9,869 5,341 7,631
Staff development and training: Journals and publications In-service training Conferences/conventions	17,979 70 86,158	1,521 - 9,711	16,458 70 76,447	1,506 - 10,838	646 - 8,672	197 - 544	573 - 4,182	2,917 - 20,581	1,202 6,860	1,482 - 8,173
Other staff development Occupancy costs: Rent Heating costs	8,800 12,510	8,800	142,565 - 7,438	5,824 	10,958	29,725	2,213 _ _	22,625	25,972	33,149
Other utilities Maintenance and repairs Other occupancy costs Rent subsidies	395,088 832,760 243,690 332,329	9,018 24,826 635 —	222,131 503,465 63,856 332,329	12,398 2,024 –	24,370 32,201 35 -	8,726 22,577 150 -	1,915 994	44,880 122,901 1,560	17,807 47,324 401 –	70,450 171,656 25,573
Consumable supplies: Office Building/household Educational/training	265,787 83,421 541,483	63,186 2,724 4,023	202,601 71,334 537,460	44,300 276 26,048	9,622 5,474 4,474	6,058 1,506 2,156	14,506 105 8,301	60,689 7,999 273,374	18,185 3,212 40,113	15,247 44,708 128,936
Food Medical Other consumable supplies Depreciation - equipment	106,944 98,051 667,568 205,228	226 1,472 86,768 16,107	78,577 96,579 580,800 189,121	436 2,581 96,932 34,121	1,093 41,104 12,189	321 13,012 6,882	25 933 37,319 9,590	130 18,921 154,790 46,307	69 2,779 76,736 28,626	72,120 48,198 86,106 35,954
Depreciation - building Equipment maintenance Advertising Printing	495,143 22,372 83,413 38,138	10,298 2,599 7,733 12,068	217,915 19,773 75,680 26,070	5,806 2,683 10,746 4,437	8,521 1,156 4,568 1,257	11,278 596 1,394 312	3,339 1,016 5,009 4,048	62,347 5,659 16,922 6,052	22,792 2,746 8,491 1,190	69,836 2,710 9,224 2,773
Telephone/communication Postage and shipping Transportation: Staff	436,278 57,569 190,781	30,330 28,882 2,692	405,948 28,687 187,115	58,573 4,835 34,289	29,774 2,333 21,930	21,870 633 8,919	30,368 1,796 321	110,672 7,641 28,445	50,823 3,860 71,639	64,376 4,678 3,870
Clients Insurance: Malpractice and bonding Vehicles	7,952 78,060 8,167	7,293 776	7,952 69,459 7,391	- 12,321 1,311	5,287 562	1,613 172	4,688 499	16 19,519 2,076	9,838 1,046	3,359 9,991 1,063
Comprehensive property/liability Membership dues Interest expense Other expenditures Total expenditures	127,618 43,286 274,867 <u>186,978</u> 39,246,273	11,248 3,742 814 <u>27,067</u> 3,504,284	112,170 34,504 7,710 149,080 34,409,972	18,998 5,103 1,376 <u>45,783</u> 5,489,992	8,152 2,191 590 19,647 2,867,067	2,488 668 180 <u>5,992</u> 659,866	7,229 1,942 523 17,440 1,739,252	30,098 8,086 2,178 <u>72,496</u> 9,845,504	15,168 4,076 1,098 <u>36,538</u> 4,195,216	15,406 4,439 1,115 <u>37;297</u> 5,792,440
Administration allocation		(3,504,284)	3,504,284	564,357	293,070	68,664	<u> 177,717</u>	993,388	433,516	603,959
Total expenses	\$ <u>39,246,273</u>	s	\$ <u>37,914,256</u>	\$ <u>6,054,349</u>	\$ <u>3,160,137</u>	\$ <u>728,530</u>	\$ <u>1,916,969</u>	\$ <u>10,838,892</u>	\$ <u>4.628,732</u>	\$ <u>6,396,399</u>

								•		
	Center							Am	oskeag	<u>Foundation</u>
	Com- munity Residence	Suppor- tive <u>Living</u>	Other Mental <u>Health</u>	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Admin- istration	Program Related	Admin- istration
Personnel costs:										
Salary and wages	\$ 304,409	\$ 586,791	\$ 46,650	\$1,286,583	\$ 63,862	s –	\$ -	S 18,840	\$ 17,155	S –
Employee benefits	84,641	162,135	9,600	242,971	7,370	_	-	7,859	_	_
Payroll taxes	23,611 412,661	<u>45,377</u> 794,303	3,451 59,701	91,096 1,620,650	4,885 76,117			2,754 29,453	17,155	
—Professional fees:——-	,	,	,	, ,				,		
Client evaluation/services	4	12	(56)	(2 976)		- <u>-</u>				
Audit fees	836	2,581	303	(2,976) 2,409	_	_	_	_		_
Legal fees	452	1,396	190	1,346	_	_	_	_	_	_
Other professional fees/consultants	706	2,183	1,060	3,707		26,054	13,546	_	_	_
Staff development and training:	,,,,	2,103	1,000	5,101		20,05	15,510			
Journals and publications	103	891	38	6.903	_	_	_	_	_	
In-service training	_	-	_	70	_	_	_	_	_	_
Conferences/conventions	585	809	92	15,111	_	_	_	_	_	_
Other staff development	5,114	5,442	17	1,526	_	_	_	_	_	_
Occupancy costs:	2,***	5,		-,020						
Rent	_	_	_	_	_	_	_	_	_	· _
Heating costs	_	7,438	_	_	_	· 	_	_	5,072	_
Other utilities	_	49,217	467	4,874	1,340	100,957	52,489	_	10,493	_
Maintenance and repairs	171	79,901	1,248	11,173	-,5.0	171,472	89.151	_	43,846	_
Other occupancy costs	3	12,309	5	20,149	653	114,722	59,645	_	4,832	· _
Rent subsidies		-	_*		332,329		-	_	1,052	_
Consumable supplies:										
Office	443	3,712	(167)	30,006	_	_	_	_	_	_
Building/household	407	6,406	85	1.156	_	_	_	_	9,363	_
Educational/training	657	8,429	163	44,809	_	_	_	_	-,505	_
Food	6	5,138	1	640	_	_	_	_	28,141	_
Medical	168	520	61	21,004	_	_	_	_		_
Other consumable supplies	6,697	19,308	2,386	43,825	2,585	_	_	_	_	_
Depreciation - equipment	1,969	7,176	857	5,450		_	_	_	_	_
Depreciation - building	´ -	29,490	4,339	167	_	161,762	84,103	_	21,065	_
Equipment maintenance	179	552	[^] 71	2,405	_	_		_		· _
Advertising	730	2,255	265	16,076	_	_	_	_	-	_
Printing	69	214	32	5,686	_	_	_	_	_	_
Telephone/communication	5,870	22,828	824	9,970	_	_	_	_	_	_
Postage and shipping	332	1,026	121	1,157	275	_	_	_	_	_
Transportation:		·		,						
Staff	1,675	2,441	29	12,566	991	_	_	_	974	_
Clients	· –	4,503	_	6	_	-	_	_		_
Insurance:		, -								
Malpractice and bonding	846	2,613	307	2,436	_	_	_	_	1,308	-
Vehicles	90	278	33	261	-	_	_	_	_	_
Comprehensive property/liability	1,304	4,029	473	3,776	5,049	_	_	_	4,200	_
Membership dues	350	1,271	4,306	2,072	· -	_	_	_	-,	5,040
Interest expense	95	291	34	230	_	263,302	_	_	3,041	
Other expenditures	3,211	9,702	1,134	(104,436)	4,276	_		_	7,332	3,499
Total expenditures	445,733	1,088,664	78,419	1,784,204	423,615	838,269	298,934	29,453	156,822	8,539
Administration allocation	44,002	113,724	8,147	203,740						
Total program expenses	\$ <u>489,735</u>	\$ <u>1,202,388</u>	\$ <u>86,566</u>	\$ <u>1.987.944</u>	\$ <u>423.615</u>	\$_838.269	\$ <u>298,934</u>	S 29,453	\$_156,822	s 8,539

See accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 3,557,053	\$ 1,150,494
Adjustments to reconcile change in net assets to		
net cash provided (used) by operating activities:		
Depreciation and amortization	757,841	700,371
Amortization of debt issuance costs	10,461	10,461
Restricted contributions	(7,070)	(4,475)
Net realized and unrealized gains on investments	(1,095,838)	(49,761)
Change in operating assets and liabilities:		
Patient accounts receivable	1,172,594	(307,550)
Other accounts receivable	791,233	(1,811,125)
Prepaid expenses	25,918	(61,700)
Accounts payable	119,628	(190,884)
Accrued payroll, vacation and other accruals	342,481	624,386
Deferred revenue	(54,822)	(11,482)
Accrual for estimated third-party payor settlements	_	(99,218)
Amounts held for patients and other deposits	(651)	1,522
Postretirement benefit obligation	(12,479)	2,321
Extended illness leave	4,737	23,744
Net cash provided (used) by operating activities	5,611,086	(22,896)
Cash flows from investing activities:		
Purchases of property and equipment	(572,116)	(1,111,420)
Change in assets whose use is limited or restricted	(48,626)	(22,103)
Proceeds from sale of investments	2,015,905	1,677,303
Purchases of investments	(2,066,949)	(1,681,702)
Net cash used by investing activities	(671,786)	(1,137,922)
Cash flows from financing activities:		
Restricted contributions	7,070	4,475
Proceeds from issuance of long-term debt	´ -	4,390,000
Payments on long-term debt	(234,990)	(164,869)
Net cash (used) provided by financing activities	(227,920)	4,229,606
Net change in cash, restricted cash and cash equivalents	4,711,380	3,068,788
Cash, cash equivalents and restricted cash at beginning of year	9,618,771	6,549,983
Cash, cash equivalents and restricted cash at end of year	\$ <u>14,330,151</u>	\$ <u>9,618,771</u>
Supplemental disclosures: Interest paid	\$ <u>357.832</u>	\$ <u>198,142</u>
	*	

See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies

Nature of Operations

The Mental Health Center of Greater Manchester, Inc. (the Center) is a not-for-profit corporation organized under New Hampshire law to provide services in the areas of mental health, and related nonmental health programs. The Center is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Amoskeag Residences, Inc. (Amoskeag), a not-for-profit corporation formed through the Center, was organized to acquire real property in Manchester, New Hampshire and to operate thereon a project group home under a Section 202 direct loan of the National Housing Act. The project is regulated by the United States Department of Housing and Urban Development (HUD), and serves on average 12 chronically mentally ill individuals in New Hampshire. Amoskeag received funding under Section 8 of the National Housing Act and is subject to a housing assistance payments agreement.

In July 1990, the Center was reorganized and Manchester Mental Health Foundation, Inc. (the Foundation) became the sole corporate member of the Center. The Foundation is also a 501(c)(3). The Foundation's purpose is to raise and invest funds for the benefit of the Center. The Foundation had two additional affiliates, MMH Realty Corporation (Realty) and Manchester Mental Health Ventures Corporation (Ventures), both of which were formally dissolved during the year ended June 30, 2021.

In July 2017, the Center acquired commercial real estate in Manchester, New Hampshire that it previously leased a portion of. As of June 30, 2021, the Center occupies approximately 43,000 square feet of the approximately 65,000 square feet in the building (the Center occupied 43,000 square feet as of June 30, 2020). The remaining square footage is leased to unrelated third parties and the entire building is managed by an unrelated management company engaged by the Center.

Basis of Presentation and Principles of Consolidation

The consolidated financial statements include the accounts of the Foundation, Center and Amoskeag, collectively referred to as the Organization. All inter-company transactions and accounts have been eliminated in consolidation.

Use of Estimates

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization consists of not-for-profit entities as described in Section 501(c)(3) of the Internal Revenue Code, and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Organization believes that it has appropriate support for the income tax positions taken and to be taken, and that its accruals for tax liabilities are adequate for all open tax years based on an assessment of many factors including experience and interpretations of tax laws applied to the facts of each matter. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income, has taken no significant uncertain tax positions that require disclosure in the accompanying consolidated financial statements and has no material liability for unrecognized tax benefits.

Cash, Cash Equivalents and Restricted Cash

The Organization considers cash in bank and all other highly liquid investments with an original maturity of three months or less to be cash and cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk on these accounts.

Restricted cash consists of cash received by the Organization for resident deposits and replacement reserves as required by HUD. The cash received is recorded as restricted cash and a corresponding payable or deposit liability is recorded in the accompanying consolidated statements of financial position. The Organization maintains its restricted cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced losses in such accounts and believes it is not exposed to any significant risks on these accounts.

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force), cash and restricted cash are presented together in the consolidated statement of cash flows.

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position at that sum to the total of the same such amounts shown in the consolidated statements of cash flows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents Restricted cash	\$14,209,783 120,368	\$9,525,985 92,786
Total cash, cash equivalents and restricted cash	\$ <u>14,330,151</u>	\$ <u>9,618,771</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. The estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than an allowance for doubtful accounts. Implicit price concessions relate primarily to amounts due directly from patients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical writeoffs and expected net collections, business and economic conditions, and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections as a primary source of information in estimating the collectability of its accounts receivable. Management believes its regular updates to the implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations.

Other Accounts Receivable

Other accounts receivable consists of amounts due from various grants and contracts entered into with the State of New Hampshire and federal government related to providing mental health services, amounts due from third-party managed care organizations and amounts due for services provided to other not-for-profit organizations. The amounts due from not-for-profit organizations and state and federal grants billed to the respective agencies are expected to be fully collectible. Accordingly, no allowance for doubtful amounts has been established. Amounts due from third-party managed care organizations represent management's best estimate of variable consideration expected to be received, and has been constrained to ensure a significant reversal of revenue will not occur.

Property and Equipment

Property and equipment are carried at cost if purchased or at estimated fair value at date of donation in the case of gifts, less accumulated depreciation. The cost of property, equipment and improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 40 years. Maintenance and repairs are charged to expense as incurred. At June 30, 2021, the Organization has outstanding construction commitments totaling approximately \$2,500,000 to expand an existing facility. Construction is expected to commence in March 2022 and be completed in September 2022.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Debt Issuance Còsts

Costs associated with the issuance of long-term debt are initially capitalized and amortized to interest expense over the respective life of the related obligation. The unamortized portion of debt issuance costs is presented as a component of long-term debt.

Vacation Pay and Fringe Benefits

Vacation pay is accrued and charged to the programs when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on the programs.

Program Service Fees

Program service fee revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These revenues generally relate to contracts with patients in which the Organization's performance obligations are to provide health care services to patients. Revenues are recorded during the period obligations to provide health care services are satisfied. Performance obligations for services are generally satisfied over a period of less than one day.

The contractual relationships with patients, in most cases, also involve a third-party payor (Medicaid, Medicare, managed care organizations and commercial insurance companies) and the transaction prices for the services provided are dependent upon the terms provided by Medicaid, Medicare, managed care organizations and commercial insurance companies, the third-party payors. The payment arrangements with third-party payors for the services provided to related patients typically specify payments at amounts less than standard charges. The Organization receives reimbursement from Medicare, Medicaid and insurance companies at defined rates for services to clients covered by such third-party payor programs. Management continually reviews the revenue recognition process to consider and incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

Settlements with third-party payors are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated the adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Rental Income

Rental income from operating leases leased by third parties is recognized over time on a straight-line basis in nonoperating revenue (expenses) over the noncancelable term of the related leases. Recognition of rental income commences when the tenant takes control of the space. Judgment is required to determine when a tenant takes control of the space, and accordingly, when to commence the recognition of rent. The Organization's leases generally provide for minimum rent and contain renewal options.

State and Federal Grant Revenue and Expenditures

The Center receives a number of grants from, and has entered into various contracts with, the State of New Hampshire and Federal government related to providing mental health services. Revenues and expenses under state and federal grant programs are recognized over time as the related expenditure is incurred. Grant monies that are advanced to the Organization prior to fiscal year end are recorded as deferred revenue until such time funds are expended.

Other Income

Other income predominately pertains to the portion of Medicaid capitated payments that exceed the standard fee for service reimbursement (based on a Department of Health and Human Services rate schedule) that the Center receives. Capitation is a payment methodology under which a provider receives a fixed amount per person to provide health care services to a specified population of patients during a specified time period. The Center is paid the fixed amount per person regardless of whether that person receives services or not. Other components of other income include meaningful use revenues, Medicaid directed payments, and other miscellaneous sources of income that are recognized when earned or upon receipt if the ultimate payment to be received is not estimable.

Performance Indicator

Excess of revenues over expenses is comprised of operating revenues and expenses and nonoperating revenues and expenses. For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as operating revenue and expenses. Peripheral or incidental transactions are reported as nonoperating revenues or expenses, which include contributions, rental activities, net investment return, other nonoperating expenses, and contributions to charitable organizations.

Net Assets With Donor Restrictions

Gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified as net assets without donor restrictions and reported in the consolidated statement of operations as either net assets released from restrictions for operations (for noncapital-related items) or net assets released from restrictions for property, plant and equipment (for capital-related items). Some restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Except for contributions related to capital purchases, donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions without donor restrictions in the accompanying consolidated financial statements.

Assets Whose <u>Use is Limited or Restricted</u>

Assets whose use is limited or restricted consist of donor-restricted funds.

Investments and Investment Income

Investments, including assets whose use is limited or restricted, are measured at fair value in the consolidated statements of financial position. Interest income on operating cash is reported within operating revenues. Net investment return on investments and assets whose use is limited or restricted (including realized and unrealized gains and losses on investments, investment fees and interest and dividends) is reported as nonoperating revenues and expenses. The Organization has elected to reflect changes in the fair value of investments and assets whose use is limited or restricted, including both increases and decreases in value whether realized or unrealized in nonoperating revenues or expenses.

Investment Return Objectives, Risk Parameters and Strategies

The Foundation has board designated and endowment assets. The Foundation has adopted investment policies, approved by the Board of Directors, for endowment assets that attempt to maintain the purchasing power of those endowment assets over the long term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of accumulated interest and dividend income to be reinvested or used as needed, while growing the funds if possible. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to reduce the exposure of the fund to unacceptable levels of risk.

Spending Policy for Appropriation of Assets for Expenditure

The Board of Directors of the Foundation determines the method to be used to appropriate endowment funds for expenditure. As a guideline, approximately 5% of the total value of the three year quarterly average of available funds is intended to be distributed annually. The corresponding calculated spending allocations are distributed in an annual installment from the current net total or accumulated net total investment returns for individual endowment funds. In establishing this policy, the Board of Directors considered the expected long term rate of return on its endowment. No amounts were appropriated for expenditure during the year ended June 30, 2021.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

Retirement Benefits

The Center maintains a tax-sheltered annuity benefit program, which covers substantially all employees. Eligible employees may contribute up to maximum limitations (set annually by the IRS) of their annual salary. After one year's employment, the employee's contributions are matched by the Center up to 5% of their annual salary. The combined amount of employee and employer contributions is subject by law to yearly maximum amounts. The employer match was \$709,932 and \$670,556 for the years ended June 30, 2021 and 2020, respectively.

Extended Illness Leave Plan

The Center sponsors an unfunded extended illness leave plan for employees. Employees with at least 10 years of service are eligible to receive a lump sum payout of up to 100% of any accrued unused extended illness leave, based upon years of service at retirement. The Center incurred extended illness leave expenses totaling \$45,395 and \$37,999 during the years ended June 30, 2021 and 2020, respectively. The Center expects to make employer contributions totaling \$27,900 for the fiscal year ending June 30, 2022. Liabilities recognized are based on a third party actuarial analysis.

The following table sets forth the change in the Center's extended illness leave plan liability during the years ended June 30:

	<u>2021</u>	<u>2020</u>
Statement of financial position liability at beginning of year	\$(484,285)	\$(460,541)
Net actuarial gain (loss) arising during the year	4,974	(1,270)
Increase from current year service and interest cost	(50,465)	(48,172)
Contribution made during the year	40,754	25,698
Statement of financial position liability at end of year	\$ <u>(489.022</u>)	\$ <u>(484,285</u>)

Postretirement Health Benefit Plan

The Center sponsors an unfunded defined benefit postretirement plan covering certain of its employees (employed prior to January 1, 1997). In 2007, all eligible active employees were offered and accepted a buyout of the program leaving the plan to provide medical benefits to eligible retired employees. As a result, no additional employees will be enrolled in the plan. Only current retirees participate in the plan.

During 1997, the Center amended the plan to freeze monthly premiums at their December 31, 1996 level and to no longer provide the postretirement benefit to employees hired after December 31, 1996. The Center recognized a net postretirement health benefit totaling \$3,434 and \$4,388 during the years ended June 30, 2021 and 2020, respectively. The Center expects to make employer contributions totaling \$10,000 for the fiscal year ending June 30, 2022.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

The following table sets forth the change in the Center's postretirement health benefit plan liability, as calculated by a third party actuary during the years ended June 30:

	<u>2021</u>	<u>2020</u>
Statement of financial position liability at beginning of year		\$ (68,672)
Net actuarial gain (loss) arising during the year Increase from current year service and interest cost	312 (1,406)	(12,907) (2,333)
Contributions made during the year	<u>13,573</u>	12,919
Statement of financial position liability at end of year	\$ <u>(58,514</u>)	\$ <u>(70,993</u>)

Malpractice Loss Contingencies

The Center has an occurrence basis policy for its malpractice insurance coverage. An occurrence basis policy provides specific coverage for claims resulting from incidents that occur during the policy term, regardless of when the claims are reported to the insurance carrier. The possibility exists, as a normal risk of doing business, that malpractice claims in excess of insurance coverage may be asserted against the Center. In the event a loss contingency should occur, the Center would give it appropriate recognition in its consolidated financial statements.

Functional Expense Allocation

The costs of providing program services and other activities have been summarized on a functional basis in the consolidating statement of functional expenses. Accordingly, costs have been allocated among program services and supporting services benefitted.

Recent Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) (ASU 2016-02). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. ASU 2016-02 is effective for the Organization on July 1, 2022. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements. The modified retrospective approach would not require any transition accounting for leases that expired before the earliest comparative period presented. Lessees may not apply a full retrospective transition approach. The Organization is currently evaluating the impact of the pending adoption of ASU 2016-02 on the Organization's consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

In September 2020, the FASB Issued ASU No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires organizations to present contributed nonfinancial assets as a separate line item in the statement of activities and disclose the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for the Organization for transactions in which they serve as the resource recipient beginning July 1, 2021, with early adoption permitted. The Organization is currently evaluating the impact of the pending adoption of ASU 2020-07 on its consolidated financial statements.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy as well as certain business segments. In addition, COVID-19 could adversely affect the Organization's financial condition and results of operations if additional restrictions are put in place that limit the Organization's ability to provide inperson services. At the date of these consolidated financial statements, management is unable to quantify the potential effects of this pandemic on future operations.

The Organization believes the extent of the COVID-19 pandemic's adverse impact on operating results and financial condition has been and will continue to be driven by many factors, most of which are beyond control and ability to forecast. Such factors include, but are not limited to, the scope and duration of stay-at-home practices and business closures and restrictions, declines in patient volumes for an indeterminable length of time, increases in the number of uninsured and underinsured patients as a result of higher sustained rates of unemployment, incremental expenses required for supplies and personal protective equipment, and changes in professional and general liability exposure. Because of these and other uncertainties, the Organization cannot estimate the length or severity of the impact of the pandemic on its operations. Decreases in cash flows and results of operations may have an impact on the inputs and assumptions used in significant accounting estimates, including estimated implicit price concessions related to uninsured patient accounts, and professional and general liability reserves.

During the fourth quarter of fiscal 2020, the Organization received \$428,451 from the \$50 billion general distribution fund from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Provider Relief Fund. These distributions from the Provider Relief Fund are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for healthcare-related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants, and are recognized on a systematic and rational basis as other income once there is reasonable assurance that the applicable terms and conditions required to retain the funds will be met. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and the impact of the pandemic on operating results through June 30, 2020 and 2021, the Organization has determined that it does not qualify to retain the funds and has recorded the full amount of the Provider Relief Funds received within accrued payroll, vacation and other accruals on the accompanying consolidated statements of financial position. The Organization repaid the funds in December 2021.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies (Continued)

During 2020 and 2021, the Organization successfully petitioned all three managed care organizations to waive the Maintenance of Effort (MOE) provisions in each of the respective provider service agreements. The waiver period is effective for the period of July 1, 2019 through June 30, 2021, and is thereafter reinstated.

Reclassifications

Certain 2020 amounts have been reclassified to permit comparison with the 2021 consolidated financial statements presentation format.

Subsequent Events

Events occurring after the consolidated statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through January 10, 2022 which is the date the consolidated financial statements were available to be issued.

2. Program Service Fees From Third-Party Payors

The Center has agreements with third-party payors that provide payments to the Center at established rates. These payments include:

<u>New Hampshire and Managed Medicaid</u> - The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations for services rendered to Medicaid clients on the basis of fixed fee for service and case rates.

Approximately 77% and 75% of program service fee revenue is from participation in the state and managed care organization sponsored Medicaid programs for the years ended June 30, 2021 and 2020, respectively. Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

3. Patient Accounts and Other Receivables

Patient accounts receivable consists of the following at June 30:

	<u>2021</u>	<u>2020</u>
Due from clients	\$191,284	\$ 409,900
Managed Medicaid	226,030	226,603
Medicaid receivable	269,081	506,570
Medicare receivable	71,902	184,591
Other insurance	<u>90,716</u>	693,943
į	\$ <u>849.013</u>	\$ <u>2.021.607</u>
Other accounts receivable consists of the following at June 30:		
; ,	<u>2021</u>	<u>2020</u>
State and federal grants receivable	\$ 903,799	\$1,304,371
Amounts due from third-party payors	393,170	886,895
Amounts due from other not-for-profit organizations	327,825	<u>224,761</u>
	£1 /24 704	£2.416.027

4. <u>Investments and Assets Whose Use is Limited or Restricted</u>

Investments and assets whose use is limited or restricted are presented in the consolidated financial statements at market value as follows at June 30:

İ	<u>2021</u>	<u>2020</u>
Cash and cash equivalents Certificate of deposit	\$ 23,801	\$ 248,308
Fixed income securities	258,513 853,612	250,000 597,985
Common stock and mutual funds	4,631,612	3,475,737
	\$ <u>5,767,538</u>	\$ <u>4.572.030</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

4. Investments and Assets Whose Use is Limited or Restricted (Continued)

Investments

Investments, stated at fair value, are comprised of the following at June 30:

•	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 21,683	\$ 222,938
Certificate of deposit	258,513	250,000
Fixed income securities	777,653	536,887
Common stock and mutual funds	4,219,468	3,120,610
	\$ <u>5,277.317</u>	\$ <u>4.130.435</u>

Assets Whose Use is Limited or Restricted

The composition of assets whose use is limited or restricted, stated at fair value, is comprised of the following at June 30:

,	<u> 2021</u>	<u> 2020</u>
Donor restricted:		
Cash and cash equivalents	\$ 2,118	\$ 25,370
Fixed income securities	75,959	61,098
Common stock and mutual funds	412,144	<u>355,127</u>
·	\$490 221	\$441 595

Interest and dividend income, investment fees and net realized and unrealized gains and losses from assets whose use is limited and investments included in nonoperating revenues and expenses are comprised of the following at June 30:

	•	<u>2021</u>	<u>2020</u>
Interest and dividend income:			
Without donor restrictions	\$	125,706	\$117,408
With donor restrictions		9,359	14,519
Investment fees:			
Without donor restrictions		(23,846)	(19,149)
With donor restrictions		(1,776)	(2,368)
Net realized gains:	•		, ,
Without donor restrictions		238,539	83,530
With donor restrictions	•	17,759	10,330
Net unrealized gains (losses):		·	•
Without donor restrictions		781,369	(39,246)
With donor restrictions	_	58,171	<u>(4,853</u>)
	\$ <u>1</u>	,205,281	\$ <u>160,171</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. In determining fair value, the use of various valuation approaches, including market, income and cost approaches, is permitted.

A fair value hierarchy has been established based on whether the inputs to valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from sources independent of the reporting entity and unobservable inputs reflect the entity's own assumptions about how market participants would value an asset or liability based on the best information available. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value.

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used by the Organization for financial instruments measured at fair value on a recurring basis. The three levels of inputs are as follows:

Level 1 - Observable inputs such as quoted prices in active markets;

Level 2 - Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and

Level 3 - Unobservable inputs in which there is little or no market data.

Assets and liabilities measured at fair value are based on one or more of three valuation techniques. The three valuation techniques are as follows:

- Market approach Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;
- Cost approach Amount that would be required to replace the service capacity of an asset (i.e., replacement cost); and
- Income approach Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques).

In determining the appropriate levels, the Organization performs a detailed analysis of the assets and liabilities. There have been no changes in the methodologies used at June 30, 2021 or 2020.

The following is a description of the valuation methodologies used:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

5. Fair Value Measurements (Continued)

Certificate of Deposit and Fixed Income Securities

The fair value is determined by using broker or dealer quotations, external pricing providers, or alternative pricing sources with reasonable levels of price transparency, which are primarily classified as Level 1 within the fair value hierarchy.

Mutual funds

Mutual funds are valued based on the closing net asset value of the fund as reported in the active market in which the security is traded, which generally results in classification as Level 1 within the fair value hierarchy.

The following table presents by level, within the fair value hierarchy, the Foundation investment assets at fair value, as of June 30, 2021 and 2020. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Description]	Level 1	Level 2	Level 3		<u>Total</u>
<u>2021</u>							
Cash and cash eq	uivalents	\$	23,801	\$ -	\$ -	\$	23,801
Certificate of dep			258,513	_	-		258,513
Fixed income:			-				•
Corporate bor	ids		853,612	_	_		853,612
Mutual funds:							•
Bank loans			107,836	-	_		107,836
Emerging man	kets bond		45,190	_	_		45,190
Emerging man	kets equity		220,707	-	_		220,707
Global bond			113,266	_	_		113,266
Intermediate/l	ong-term high quality U.S.		119,332	-	_		119,332
Large cap for	eign equity		733,604	_			733,604
Large cap U.S	5. blend equity	1	,458,500	_	_]	,458,500
Large cap U.S	5. growth equity		265,710	_	_		265,710
Large cap U.S	s. value equity		301,451	_	_		301,451
Market neutra	1	•	79,489	_	_		.79,489
Sector			455,658	_	_		455,658
Short-term bo	nd		150,310	_	_		150,310
Small cap U.S	s. value equity		267,085	_	· –		267,085
Strategic inco	me `		223,212	_	_		223,212
Tactical		_	90,262			_	90,262
		\$5	.767.538	\$ -	\$ -	\$ 5	5,767,538

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

5. Fair Value Measurements (Continued)

<u>Description</u>	Level 1	Level 2	Level 3	<u>Total</u>
2020				
Cash and cash equivalents	\$ 248,308	\$ -	\$ -	\$ 248,308
Certificate of deposit	250,000	_	_	250,000
Fixed income:	•			·
Corporate bonds	597,985	_	_	597,985
Mutual funds:	•			,
Bank loans	73,294	_	_	73,294
Emerging markets bond	18,149	_	_	18,149
Intermediate/long-term high quality U.S.	237,761	_	_	237,761
Large cap foreign equity	485,055	_	_	485,055
Large cap U.S. blend equity	1,136,270	_	_	1,136,270
Large cap U.S. growth equity	296,958	_	_	296,958
Large cap U.S. value equity	269,324	_	_	269,324
Sector	376,420	_	_	376,420
Short-term bond	111,087	_	_	111,087
Small cap foreign/emerging market equity	153,129	_		153,129
Strategic income	245,111	_	_	245,111
Tactical	<u>73,179</u>			<u>73,179</u>
	\$ <u>4,572,030</u>	\$	s -	\$4,572,030

6. Property and Equipment

Property and equipment consisted of the following at June 30:

	<u>2021</u>	<u> 2020</u>
Operating properties:		
Land	\$ 1,902,002	\$ 1,902,002
Buildings and improvements	14,237,690	14,105,361
Furniture and equipment	3,241,401	2,795,166
	19,381,093	18,802,529
Less accumulated depreciation	<u>(7,968,036</u>)	<u>(7,300,447</u>)
	11,413,057	11,502,082
Commercial rental properties:		
Land	249,026	249,026
Buildings and improvements	_3,228,030	3,234,478
1 .	3,477,056	3,483,504
Less accumulated depreciation	(315,427)	(225,175)
•	3,161,629	3,258,329
	\$ <u>14,574,686</u>	\$ <u>14,760,411</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

6. Property and Equipment (Continued)

Depreciation expense for the year ended June 30, 2021 was \$757,841 of which \$667,589 is reflected in operations and \$90,252 is reflected in nonoperating activity related to rental properties. Depreciation expense for the year ended June 30, 2020 was \$700,371 of which \$616,268 is reflected in operations and \$84,103 is reflected in nonoperating activity related to rental properties.

7. Deferred Revenue

Deferred revenue consisted of the following at June 30:

	<u>2021</u>	<u> 2020</u>
Cenpatico cap adjustment	\$ -	
Granite State UW BMBF Youth grant	_	8,671
TUFTS Senior Grant	55,00)0 –
Miscellaneous deferred revenue	13,78	35 26,863
Pearl Manor Seniors Initiative Grant	12,72	22 18,358
People With Disabilities First Aid Grant	_9,65	<u> 11,850</u>
	\$ <u>91.1</u> 5	57 \$ <u>145.979</u>

8. Line of Credit

As of June 30, 2021 and 2020, the Center had available a line of credit with a bank providing for maximum borrowings of \$2,500,000. There were no borrowings outstanding at June 30, 2021 and 2020. The line is secured by all business assets of the Center and was not utilized as of June 30, 2021. These funds are available with interest charged at TD Bank, N.A. base rate (3.25% as of June 30, 2021). The line of credit is due on demand and is set to expire on April 30, 2022.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

9. Long-Term Debt

On April 20, 2020, the Organization entered into a promissory note for an unsecured loan in the amount of \$4,390,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses of the qualifying organization. The loan and accrued interest had original terms that were forgivable as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels for an eight-week period or a 24-week covered period, as defined. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the covered period. Certain modifications to PPP loan terms were signed into law in June 2020 and October 2020 that changed the forgiveness, covered period, deferral period and forgiveness periods. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on the Organization's operations. The loan bears interest at 1.0%, with principal and interest payments deferred until the date the SBA remits forgiveness to the lender or ten months following the end of the covered period. After that, the loan and interest would be paid back over a period of two years, if the loan is not forgiven under the terms of the PPP.

The Organization applied for full forgiveness in May 2021, as it believed it used the proceeds for purposes consistent with the PPP. On August 2, 2021, the Organization received approval for full forgiveness from the SBA. The Organization has accounted for the PPP loan in accordance with FASB ASC Topic 470, Debt, and included the full \$4,390,000 as a component of long-term debt until forgiveness was received. Upon receiving full forgiveness during the year ended June 30, 2022, the Organization will record a gain on extinguishment of long-term debt for the full \$4,390,000.

Long-term debt consisted of the following at June 30:

į .	<u>2021</u>	<u>2020</u>
Bond payable to a bank, due July 2027, with interest only payments		
at 3.06% through February 2026. Fixed principal payments	•	
commence March 2026. Secured by specific real estate	\$ 5,760,000	\$ 5,760,000
Note payable to a bank, due March 2026, monthly principal payments		
of \$17,016, plus interest at a 4.4% interest rate per annum. Secured		
by specific real estate	1,170,293	1,392,708
Note payable to a bank, due July 2025, monthly principal and	•	
interest payments of \$1,221 at a 3.27% interest rate. Secured		
by specific real estate	55,960	68,535
PPP loan	4,390,000	4,390,000
	11,376,253	11,611,243
Less current portion	(219,207)	(218,850)
Less unamortized debt issuance costs	(63,637)	(74,098)
i	\$11,093,409	\$ <u>11,318,295</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

9. Long-Term Debt (Continued)

In connection with the line of credit, note payable and bond payable agreements, the Center is required to comply with certain restrictive financial covenants including, but not limited to, debt service coverage and days cash on hand ratios. At June 30, 2021, the Organization was in compliance with these restrictive covenants.

Aggregate principal payments on long-term debt, excluding the PPP loan, due within the next five years and thereafter are as follows:

Year ending June 30:

2022		\$ 219	,207
2023		217	7,630
2024		218	3,080
2025		217	7,811
2026	,	284	1,397
Thereafter	1	5,829	128
	į.		

\$6.986.253

Interest expense for the years ending June 30, 2021 and 2020 was \$373,498 and \$274,867, respectively. In accordance with ASU 2015-03, the amortization of debt issuance costs of \$10,461 is reflected in interest expense at June 30, 2021 and 2020. The remaining balance of \$363,037 and \$264,406, respectively, is interest related to the above debt for the years ended June 30, 2021 and 2020, respectively.

10. Lease Obligations

The Center leases certain facilities and equipment under operating leases which expire at various dates. Aggregate future minimum payments under noncancelable operating leases with terms of one year or more as of June 30, 2021 are as follows:

2022	ŧ		\$ 79,150
2023			38,853
2024			10,508
2025		•	1,255
	i		

\$129,766

Rent expense incurred by the Center was \$116,031 and \$103,898 for the years ended June 30, 2021 and 2020, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

11. Leases in Financial Statements of Lessors

In July 2017, the Center acquired an office building it previously partially leased located at 2 Wall Street in Manchester, New Hampshire. The Center leases the real estate it does not occupy to nonrelated third parties. Aggregate future minimum lease payments to be received from tenants under noncancelable operating leases with terms of one year or more as of June 30, 2021 are as follows:

2022 2023 2024 2025 2026 Thereafter	\$	367,237 297,812 296,245 194,205 141,626 41,010
Therearter .	-	41,010

\$<u>1.338.135</u>

Rental revenue related to these noncancelable operating leases was \$402,911 and \$401,003 for the years ended June 30, 2021 and 2020, respectively.

12. Concentrations of Credit Risk

The Foundation holds investments with LPL Financial totaling \$5,509,025 and \$4,322,030 as of June 30, 2021 and 2020, respectively. Of this amount \$5,009,025 and \$3,822,030, respectively, is in excess of SIPC coverage of \$500,000 and is uninsured at June 30, 2021 and 2020, respectively.

The Center grant's credit without collateral to its clients, most who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors is as follows at June 30:

	<u>2021</u>	<u>2020</u>
Due from clients	39%	41%
Managed Medicaid	10	12
Medicaid receivable	10	15
Medicare receivable	4	8
Other insurance	_37	_24
	<u>100</u> %	<u>100</u> %

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

13. Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30:

2021 2020

Purpose restriction:

Educational scholarships and program related activities

\$257,924 \$2

\$209,298

Perpetual in nature:

Investments to be held in perpetuity, the income from which is restricted to support educational scholarships and program related activities

232,297

232,297

\$490,221 \$441,595

14. Liquidity and Availability

Financial assets available for general expenditure within one year of the statement of financial position date, consist of the following at June 30, 2021:

Financial assets at year end:

Cash and cash equivalents	\$14,209,783
Patient accounts receivable	849,013
Other accounts receivable	1,624,794
Investments	5,277,317

Financial assets available to meet general

expenditures within one year

\$21,960,907

The Foundation receives contributions restricted by donors, and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures.

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Supplementary Information

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2021

ASSETS

		Center	Foundation	n Amoskeag	Elimi- <u>nations</u>	<u>Total</u>
Current assets:						
Cash and cash equivalents		\$14,075,596	\$ 43,916	\$ 79,062	\$ 11,209	\$14,209,783
Restricted cash		4,638	_	115,730	-	120,368
Patient accounts receivable	è	849,013	_	_	_	849,013
Other accounts receivable		1,623,780	(35	5) 1,049	.	1,624,794
Due from affiliate		_	821,102	2 –	(821,102)	_
Investments - short-term		258,513	_	_	· _	258,513
Prepaid expenses		<u>530,871</u>		<u>691</u>		<u>531,562</u>
Total current assets	•	17,342,411	864,983	196,532	(809,893)	17,594,033
Investments – long-term	· 	_	5,018,804	-	_	5,018,804
Assets whose use is limited o	r restricted	-	490,221	_	_	490,221
Property and equipment, net of accumulated depreciation	of	14,426,926		147,760		14,574,686
Total assets		\$ <u>31,769,337</u>	\$ <u>6,374,008</u>	\$ <u>344,292</u>	\$ <u>(809,893</u>)	\$ <u>37,677,744</u>

LIABILITIES AND NET ASSETS

Current liabilities:		<u>Center</u>	<u>Foundation</u>	Amoskeag	Elimi- nations	<u>Total</u>
		Ф 202.0 д г	•			
Accounts payable	1 1	\$ 303,975	\$ -	\$ 2,097	\$ -	\$ 306,072
Accrued payroll, vacation	and other accruals	4,703,925	710	2,586	_	4,707,221
Deferred revenue		91,157	_	_	_	91,157
Due to affiliate		809,893	_	_	(809,893)	_
Current portion of long-ter	m debt	204,192	_	15,015	. –	219,207
Amounts held for patients	and other deposits	19,923	_	2,228	· —	22,151
Total current liabilities	•	6,133,065	710	21,926	(809,893)	5,345,808
Extended illness leave, long t	erm	489,022	_ ·	_	_	489,022
Post-retirement benefit obliga	tion	58,514	_	-	-	58,514
Long-term debt, less current r	naturities					
and unamortized debt issue	ance costs	11,052,464	_	40,945	_	11,093,409
Total liabilities		17,733,065	710	62,871	(809,893)	16,986,753
Net assets:						
Without donor restrictions		14,036,272	5,883,077	281,421	_	20,200,770
With donor restrictions			490,221		<u> </u>	490,221
Total net assets		14.026.222	£ 272 200	201.421		20 (00 00)
i otal fiet assets		14,036,272	<u>6,373,298</u>	<u>281,421</u>		<u>20,690,991</u>
Total liabilities and net assets		\$ <u>31,769,337</u>	\$ <u>6,374,008</u>	\$ <u>344,292</u>	\$ <u>(809,893</u>)	\$ <u>37,677,744</u>

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Revenues and other support:		Center Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Amoskeag Without Donor Restriction	<u>Total</u>
Program service fees		\$28,930,106	s –	\$ -	\$ -	\$28,930,106
Program rental income		136,340	_	_	201,656	337,996
Fees and grants from gover	nment agencies	6,388,792	_	_	201,030	6,388,792
Interest income		25,328	_	_	_	25,328
Other income		7,502,187	_	_	64	7,502,251
Total revenues and other	support	42,982,753	_	-	201,720	43,184,473
Operating expenses: Program services:						
Children and adolescent	S	5,834,861	-	_	-	5,834,861
Emergency services		2,885,744	_	_	_	2,885,744
Vocational services		686,963	_	_	_	686,963
Noneligibles		1,721,439	_	_	_	1,721,439
Multiservice team		10,188,358	-	_	_	10,188,358
ACT team		4,391,943	_	_	_	4,391,943
Crisis unit		6,305,765	_	_	_	6,305,765
Community residences a	nd support living	1,476,769	_	_	_	1,476,769
HUD residences		_	_	_	139,905	139,905
Housing bridge program	ı	485,130	_	_	- .	485,130
Other		2,446,068				2,446,068
Total program servic	es	36,423,040	_	_	139,905	36,562,945
Support services:						
Management and genera	1	3,622,645	_	_	29,453	3,652,098
Operating property		589,935	_		_	589,935
Interest expense		<u>371,415</u>			2,083	<u>373,498</u>
Total operating expenses	3	41,007,035			171,441	41,178,476
Income from operations		1,975,718	-	_	30,279	2,005,997

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

		<u>Center</u>	Foun	dation	Amoskeag	
İ		Without	Without	With	Without	
		Donor	Donor	Donor	Donor	
	 	Restriction	Restriction	Restriction	Restriction	<u>Total</u>
Income from operations		\$ 1,975,718	\$ -	\$ -	\$ 30,279	\$ 2,005,997
Nonoperating revenue (expen	ses):					
Rental income	,	402,911	_	_	_	402,911
Rental property expense		(306,716)	_	_		(306,716)
Contributions		290,684	2,359	7,070	_	300,113
Net investment return		· -	1,121,768	83,513	_	1,205,281
Dues		_	(5,040)	´ -	_	(5,040)
Donations to charitable or	ganizations	_		(41,957)	_	(41,957)
Miscellaneous expenses			<u>(3,536</u>)			(3,536)
Nonoperating revenue,	net	<u>386,879</u>	1,115,551	48,626	·	1,551,056
Excess of revenues over expe	nses	2,362,597	1,115,551	48,626	30,279	3,557,053
Net transfer (to) from affiliate		<u>(781,715</u>)	781,715			
Increase in net assets		1,580,882	1,897,266	48,626	30,279	3,557,053
Net assets at beginning of yea	r r	12,455,390	<u>3,985,811</u>	<u>441,595</u>	251,142	17,133,938
Net assets at end of year		\$ <u>14.036.272</u>	\$ <u>5,883,077</u>	\$ <u>490.221</u>	\$ <u>281,421</u>	\$ <u>20,690,991</u>

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2021

	BBH Receivable Beginning	BBH Revenues Per Audited Financial	Receipts	BBH Receivable End
·	of Year	<u>Statements</u>	for Year	of Year
Contract year, June 30, 2021	\$ <u>763.954</u>	\$ <u>2.718.925</u>	\$ <u>(2.916,248)</u>	\$ <u>566,631</u>
	,			Amount
Analysis of receipts:				
Date of receipt/deposit:		•		
July 13, 2020				\$ 141,892
September 2, 2020				251,671
October 5, 2020			,	391,777
November 2, 2020				112,104
December 24, 2020				278,768
December 28, 2020				885
January 21, 2021				416,958
January 22, 2021				139,384
March 18, 2021				141,154
March 19, 2021				310,159
April 1, 2021				139,384
April 6, 2021 April 27, 2021				164,635
April 27, 2021 April 30, 2021				139,884
June 23, 2021				20,208
June 25, 2021				<u>267,385</u>
				\$ <u>2.916.248</u>

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

				<u> </u>			N	<u> 1ental Health</u>	
			Total	Child		•	-	Multi-	
	Total	Admini-	Center	and	Emergency	Vocational	Non-	Service	
	<u>Agency</u>	<u>stration</u>	<u>Programs</u>	Adolescents	<u>Services</u>	_Services	Eligibles	Team	
Program service fees:									
Net client fees	\$ (209,410)	\$ -	\$ (209,410)	\$ (34,518)	\$ 165,722	\$ (2,603)	\$ (58,831)	\$ (500,569)	
HMO's	2,092,284	_	2,092,284	496,600	243,391		461,924	585,327	
Blue Cross/Blue Shield	2,416,304	_	2,416,304	448,477	340,069	_	486,498	558,152	
Medicaid	22,323,837	_	22,323,837	7,439,458	624,929	301,516	267,310	7,994,247	
Medicare	1,380,071	_	1,380,071	1,747	16,975	(91)	241,616	980,440	
Other insurance	955,847	_	955,847	197,560	31,197	4,563	147,378	355,923	
Other program fees	(28,827)		(28,827)	(460)	(10,079)		(3,912)	(4,462)	
	28,930,106	_	28,930,106	8,548,864	1,412,204	303,385	1,541,983	9,969,058	
Local and county government:									
Division for Children, youth and families	3,540	_	3,540	3,540	_		_	_	
Federal funding path	43,728	_	43,728	_	_	_	_	_	
Rental income	337,996	_	136,340	_	_	_		_	
Interest income	25,328	_	25,328	_	_	_		_	
BBH:	,		,-=0					_	
Bureau of Behavioral Health	1,628,880	_	1,628,880	_	440,880	_	_	<u></u>	
Other	1,042,777	_	1,042,777	_			_	_	
Other revenues	<u>11,172,118</u>		11,172,054	2,151,621	1,022,940	<u> 187,570</u>	<u>94,111</u>	2,167,105	
•	14,254,367		14,052,647	2,155,161	1,463,820	<u> 187,570</u>	94,111	2,167,105	
Total program revenues	\$ <u>43,184,473</u>	\$	\$ <u>42,982,753</u>	\$ <u>10,704,025</u>	\$ <u>2,876,024</u>	\$ <u>490,955</u>	\$ <u>1.636.094</u>	\$12,136,163	

	Center							
·	ACT Team	Crisis ——————————————————————————————————	Community Residence	Supportive —— <u>Living</u> —	Other Mental Health	Other Non-BBH	Housing Bridge	Amoskeag
Program service fees:	·		-					
Net client fees	\$ (96,345)	\$ 228,559	\$ (20)	\$ (295)	\$ -	\$ 89,490	\$ -	s –
HMO's	3,856	295,303	_	_	_	5,883	-	_
Blue Cross/Blue Shield	61,761	520,158	_	_	_	1,189	_	. -
Medicaid	2,760,953	1,880,488	501,556	482,720	1,536	69,124	_	· -
Medicare	134,412	4,952	20	· —	· <u> </u>	_	_	_
Other insurance	89,370	118,106	_	(24)	_	11,774	_	· _
Other program fees	(473)	(12,370)		(144)		3,073		
	2,953,534	3,035,196	501,556	482,257	1,536	180,533	-	_
Local and county government:								
Division for Children, youth and families	_	_	_	_	_	_	_	_
Federal funding path	_	_	_	_	_	43,728	_	_
Rental income	_	2,023	_	129,425	_	4,892	_	201,656
Interest income	_	· <u> </u>	_	<i>'</i> _	_	25,328	_	_
BBH:				•		•		•
Bureau of Behavioral Health	450,000	675,000		_	63,000	_	_	_
Other	´ -	1,042,777	_	_	' —	_	_	_
Other revenues	1,254,408	1,747,929	49,319	339,711	1,368	1,707,222	448,750	64
	_1,704,408	_3,467,729	49,319	<u>469,136</u>	64,368	<u>1,781,170</u>	448,750	201,720
Total program revenues	\$ <u>4,657,942</u>	\$ <u>6,502,925</u>	\$ <u>550,875</u>	\$ <u>951,393</u>	\$ <u>65,904</u>	\$ <u>1,961,703</u>	\$ <u>448,750</u>	\$ <u>201,720</u>

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2020

ASSETS

				Elimi-	
	<u>Center</u>	<u>Foundation</u>	<u>Amoskeag</u>	<u>nations</u>	<u>Total</u>
Current assets:					
Cash and cash equivalents	\$ 9,174,331	\$ 34,587	\$117,067	\$ 200,000	\$ 9,525,985
Restricted cash	4,322	_	88,464	_	92,786
Patient accounts receivable	2,021,607	_	_	_	2,021,607
Other accounts receivable	2,414,414	199,900	1,713	(200,000)	2,416,027
Due from affiliate	161,908	_	_	(161,908)	· -
Investments – short-term	250,000	_	_		250,000
Prepaid expenses	<u> 556,789</u>		<u>691</u>		557,480
Total current assets	14,583,371	234,487	207,935	(161,908)	14,863,885
Investments – long-term	_	3,880,435	-	-	3,880,435
Assets whose use is limited or restricted	-	441,595	_	· _	441,595
Property and equipment, net of					
accumulated depreciation	<u>14,609,960</u>		<u>150,451</u>		14,760,411
Total assets	\$ <u>29,193,331</u>	\$ <u>4,556,517</u>	\$ <u>358,386</u>	\$ <u>(161,908</u>)	\$ <u>33,946,326</u>

LIABILITIES AND NET ASSETS

	<u>Center</u>	Foundation	Amoskeag	Elimi- <u>nations</u>	<u>Total</u>
Current liabilities:					
Accounts payable	\$ 183,858	\$ -	\$ 2,586	\$ -	\$ 186,444
Accrued payroll, vacation and other ac	cruals 4,364,029	711	_	-	4,364,740
Deferred revenue	145,979	_	_	. –	145,979
Due to affiliate	_	128,400	33,508	(161,908)	_
Current portion of long-term debt	204,192	-	14,658	_	218,850
Amounts held for patients and other de	posits <u>20,187</u>		<u>2,615</u>		22,802
Total current liabilities	4,918,245	129,111	53,367	(161,908)	4,938,815
Extended illness leave, long term	484,285	_	_	_	484,285
Post-retirement benefit obligation	70,993	_	_	_	70,993
Long-term debt, less current maturities					
and unamortized debt issuance costs	11,264,418	. <u> </u>	_53,877		11,318,295
Total liabilities	16,737,941	129,111	107,244	(161,908)	16,812,388
,			•	, , ,	
Net assets:					
Without donor restrictions	12,455,390	3,985,811	251,142		16,692,343
With donor restrictions	<u> </u>	441,595		_	441,595
Total net assets	12,455,390	4,427,406	251,142	_	17,133,938
Total liabilities and net assets	\$ <u>29,193,331</u>	\$ <u>4,556,517</u>	\$ <u>358,386</u>	\$ <u>(161,908</u>)	\$ <u>33,946,326</u>

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Revenues and other support:		<u>Center</u> Without Donor <u>Restriction</u>	Found Without Donor Restriction	dation With Donor Restriction	Amoskeag Without Donor Restriction	<u>Total</u>
Program service fees		\$25,722,254	\$ -	\$ -	\$ -	\$25,722,254
Program rental income	•	138,572	φ	ν –	221,172	359,744
Fees and grants from	 	130,372	_	_	221,172	339,744
government agencies		6,253,650	_	_		6,253,650
Interest income		48,164	_	_		48,164
Other income		7,228,007	_	_	42	· ·
Other meome					42	<u>7,228,049</u>
Total revenues and other	er support	39,390,647	-	_	221,214	39,611,861
Operating expenses:			•			
Program services:						
Children and adolescen	te	5,488,616	_	_	_	5,488,616
Emergency services		2,866,477	_	_	_	2,866,477
Vocational services		659,686	_	_	_	659,686
Noneligibles		1,738,729	_	_	_	1,738,729
Multiservice team		9,843,326	_	_	_	9,843,326
ACT team		4,194,118		_		4,194,118
Crisis unit		5,791,325		_	_	5,791,325
Community residences		3,791,323	_	_	_	3,791,323
and support living	•	1,534,011	_			1,534,011
HUD residences	'	1,557,011	_	_	153,781	1,334,014
Housing bridge program		423,615	_	_	155,761	423,615
Other	! ! - -	1,862,359	- .	_	_	1,862,359
Total program service	200:	34,402,262			153,781	34,556,043
Support services:	jes .	34,402,202	_	_	133,781	34,330,043
Management and gener	71	3,503,470			29,453	3,532,923
Management and gener	۵۱ 	3,303,470	_	_	29,433	3,332,923
Operating property		574,967	_	_	_	574,967
Interest expense		<u>271,826</u>	_	_	3,041	274,867
•			 			
Total operating expense	es 	38,752,525			<u>186,275</u>	38,938,800
Income from operations		638,122	_	_	34,939	673,061

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

·	CenterFoundationWithoutWithoutWithDonorDonorDonorRestrictionRestrictionRestriction		Amoskeag Without Donor Restriction	<u>Total</u>	
Income from operations	\$ 638,122	\$ -	\$ -	\$ 34,939	\$ 673,061
Nonoperating revenue (expenses):					
Rental income	401,003	-	_	_	401,003
Rental property expense	(298,934)	_		_	(298,934)
Contributions	218,666	591	4,475	_	223,732
Net investment return	· _	142,543	17,628	_	160,171
-Dues ,	-	(5,040)	_	_	(5,040)
Miscellaneous expenses		(3,499)			(3,499)
Nonoperating revenue, net	320,735	134,595	_22,103		477,433
Excess of revenues over expenses	958,857	134,595	22,103	34,939	1,150,494
Net transfer (to) from affiliate	(200,000)	200,000			
Increase in net assets	758,857	334,595	22,103	34,939	1,150,494
Net assets at beginning of year	11,696,533	<u>3,651,216</u>	<u>419,492</u>	216,203	15,983,444
Net assets at end of year	\$ <u>12,455,390</u>	\$ <u>3.985.811</u>	\$ <u>441,595</u>	\$ <u>251.142</u>	\$ <u>17,133,938</u>

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2020

	BBH Receivable Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	BBH Receivable End of Year
Contract year, June 30, 2020	\$ <u>252.073</u>	\$ <u>3,041,764</u>	\$ <u>(2,529,883</u>)	\$ <u>763.954</u>
Analysis of receipts:				<u>Amount</u>
Date of receipt/deposit: July 25, 2019 July 30, 2019 August 16, 2019 October 18, 2019 November 15, 2019 December 26, 2019 January 21, 2020 February 26, 2020 March 25, 2020 May 4, 2020 May 21, 2020 June 4, 2020				\$ 251,192 230 885 503,259 251,187 251,187 252,072 251,187 265,187 251,187 1,123 251,187
I				\$2,529,883

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

	•						N	Mental Health
			Total	Child			,	Multi-
	Total	Admini-	Center	and	Emergency	Vocational	Non-	Service
	<u>Agency</u>	<u>stration</u>	<u>Programs</u>	Adolescents	Services	Services	Eligibles	<u>Team</u>
Program service fees:								
Net client fees	\$ 181,631	\$ -	\$ 181,631	\$ 11,792	\$ 36,671	\$ (4,636)	\$ (35,149)	\$ (60,284)
HMO's	1,799,918	. –	1,799,918	422,945	185,587	_	421,226	472,449
Blue Cross/Blue Shield	2,493,363	_	2,493,363	389,203	337,243	_	441,019	670,946
Medicaid	19,226,816	-	19,226,816	6,571,219	540,874	301,183	258,187	6,600,411
Medicare	1,186,322	_	1,186,322	1,273	12,793	91	183,193	868,594
Other insurance	825,053	_	825,053	115,280	65,947	19,706	148,414	269,441
Other program fees	9,151		9,151	123	3,411		1,299	1,102
	25,722,254	_	25,722,254	7,511,835	1,182,526	316,344	1,418,189	8,822,659
Local and county government:								
Division for Children, youth and families	3,245	_	3,245	3,245	_	_	_	_
Federal funding path	43,731	_	43,731		43,731		_	_
Rental income	359,744	_	138,572	_	-	· _	_	_
Interest income	48,164	_	48,164	_	_	_	_	_
BBH:	,		, = , = + .				_	_
Bureau of Behavioral Health	1,649,540	_	1,649,540	1,353	440,884			
Other ·	1,345,248	_	1,345,248		- 10,001	_	_	-
Other revenues	10,439,935		10,439,893	2,008,696	_1,159,197	182,867	111, <u>805</u>	
	13,889,607		13,668,393	2,013,294	1,643,812	182,867	<u>111,805</u>	2,045,589
Total program revenues	\$ <u>39,611,861</u>	\$	\$ <u>39,390,647</u>	\$ <u>9,525,129</u>	\$ <u>2,826,338</u>	\$ <u>499,211</u>	\$ <u>1,529,994</u>	\$ <u>10.868,248</u>

	Center				_			
		•			Other			
	ACT	Crisis	Community	Supportive	Mental	Other	Housing	
	Team	Unit	Residence	Living	Health	Non-BBH	Bridge	Amoskeag
Program service fees:						· · · · · · · · · · · · · · · · · · ·		
Net client fees	\$ 93,052	\$ 25,405	\$ 26,000	\$ 21,000	\$ -	\$ 67,780	\$ -	\$ -
HMO's	13,293	284,418	_	_	_	· -	_	_
Blue Cross/Blue Shield	37,068	617,884	_	_	_	_	_	_
Medicaid	2,316,186	1,592,395	557,284	462,903	2,128	24,046	_	_
Medicare	114,186	6,036	156	_	_	-	_	_
Other insurance	92,343	107,995	_	4,012	-	1,915	_	_
Other program fees	125	3,052		39				
	2,666,253	2,637,185	583,440	487,954	2,128	93,741	_	_
Local and county government:								
Division for Children, youth and families	_	_	_	_	_	_	_	_
Federal funding path	_	_	_	_	_	-	_	_
Rental income	_	992	_	132,108	_	5,472	_	221,172
Interest income	_	_	_	´_	_	48,164	_	-
BBH:						•		
Bureau of Behavioral Health	475,000	675,000	_	_	57,303	_	-	_
Other	_	1,345,248	_	_	´ -	_	_	_
Other revenues	1,095,204	1,120,490	43,374	314,687	11,096	1,855,619	491,269	42
	1,570,204	3,141,730	43,374	446,795	68,399	1,909,255	491,269	221,214
Total program revenues	\$ <u>4,236,457</u>	\$ <u>5,778,915</u>	\$_626,814	\$ <u>934,749</u>	\$ <u>70,527</u>	\$ <u>2,002,996</u>	\$ <u>491,269</u>	\$ <u>221,214</u>

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC. BOARD OF DIRECTORS 2021 - 2022

Kevin Sheppard, Board Chair; Director, Manchester Public Works Board Term: 6 years, October 2016 through September 2022

Elaine Michaud, Board Vice Chair; Retired Partner, Devine Millimet Law Firm Board Term: 3 years, May 2021 through September 2024

Brent Kiley, Board Treasurer; Managing Director, Rise Private Wealth Management Board Term: 6 years, October 2017 through September 2023

Lizabeth MacDonald, *Board Secretary*; Principal, Weston Elementary School Board Term: 6 years, April 2016 through September 2022

Philip Alexakos, Chief Operations Officer, Manchester Health Department Board Term: 6 years, October 2021 through September 2027

Mark Burns, Senior Sales Executive, Wieczorek Insurance Board Term: 6 years, October 2019 through September 2025

Ronald Caron, Attorney, Devine Millimet Law Firm Board Term: 6 years, October 2019 through September 2025

Courtney Carrier, Project Designer, Lavallee Brensinger Architects Board Term: 6 years, October 2021 through September 2027

Sgt. Derek Cataldo, Training Officer, Manchester NH Police Department Board Term: 6 years, November 2021 through September 2027

Stacy Champey, Multi-Tiered System of Support District Coach, Manchester School District Board Term: 6 years, June 2022 through June 2028

Jeff Eisenberg, President, EVR Advertising Board Term: 6 years, October 2018 through September 2024

Desneiges French, Senior Accountant, Wipfli Board Term: 6 years, October 2019 through September 2025

Beth Gutoff, Compliance and Privacy Officer, Elliot Health System Board Term: 6 years, October 2021 through September 2027

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND

THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC. BOARD OF DIRECTORS

2021 - 2022

David Harrington, Director of Human Resources, New England College Board Term: 6 years, October 2017 through September 2023

Janet Langlois, Chief Financial Officer, Amoskeag Health Board Term: 6 years, October 2021 through September 2027

Michael Reed, President, Stebbins Commercial Properties, LLC Board Term: 6 years, October 2019 through September 2025

Deanna Rice, Director of Case Management and Population Health, Catholic Medical Center Board Term: 6 years, October 2020 through September 2026

Dr. Ron Schneebaum, MD, Dartmouth Hitchcock Board Term: 6 years, October 2018 through September 2024

Richard Shannon, Deacon and Director of Pastoral Care, Bishop Peterson Residence Board Term: 6 years, October 2016 through September 2022

William Stone, President and CEO, Primary Bank Board Term: 6 years, May 2020 through September 2026

Dr. Andrew Watt, Chief Information Officer, Catholic Medical Center Board Term: 6 Years, June 2022 through June 2028

PATRICIA CARTY, MS, CCBT

President and CEO

Directs agency activities in collaboration with members of Senior Leadership Team and actively analyzes information in order to develop strategic short- and long-range goals and objectives. Facilitates meetings with the Board of Directors and contributes to Board effort in governing The Center. Advises of opportunities and trends within the environment that The Center operates, as well as analyzing the strengths and weaknesses of Center programs and personnel. Delegates, Coordinates, and Monitors activities, resources, costs and results. Understands and incorporates The Center's Mission, Vision and Guiding Values and Principles in all areas of performance. Positively exchanges information and represents The Center to all constituent groups; including regulatory agencies, media, general public, staff, consumers and families. Ensures fiscal integrity of the organization by monitoring budgets, investments, resources and agency assets. Works with the Bureau of Behavioral Health, NH Community Behavioral Health Association and others in state government to advocate for the needs of the individual and families served by MHCGM to secure adequate funding.

EDUCATION

MS	Springfield College, Manchester	
IVI		
	Community/Psychology	1994
BA	University of Vermont	
	Psychology	1985

EXPERIENCE :

The Mental Health	Center of Greater Manchester	Manchester, NH
4/2022-present 7/2015- 4/2022 2000 – 7/2015 1996 – 2000 1990 – 1996 1987 – 1990 1986 – 1987	President and CEO Executive Vice President/Chief Operating Officer Director of Community Support Services Assistant Director of Community Support Services Assistant Coordinator, Restorative Partial Hospital Counselor, Restorative Partial Hospital Residential Specialist	·

PROFESSIONAL AFFILIATIONS, MEMBERSHIPS, LICENSES, CERTIFICATIONS, BOARDS AND AWARDS

- 1/2021-present, NH Fiscal Policy Institute-Board Member
- 2019 Outstanding Woman in Business Award Recipient-NH Business Review
- National Association of Cognitive Behavioral Therapists
- American Mental Health Counselor's Association (#999020788)
- Certified Cognitive Behavioral Therapist (#12421)
- 1998 Recipient of the Mental Illness Administrator of the Year Award by the National Alliance for the Mentally III
- 1998 American Psychiatric Association Gold Award participant winner accepting on behalf of the entire MHCGM-DBT treatment program

PATRICIA CARTY, MS, CCBT

President and CEO

PUBLICATIONS

- The Trauma Recovery Group: A Cognitive-Behavioral Program for Post-Traumatic Stress Disorder in Persons with Severe Mental Illness. Community Mental Health Journal, Vol. 43, No. 3, June 2007.
- Co-authored Chapter 25 for text entitled <u>Improving Mental Health Care</u>; <u>Commitment to Quality</u>. Edited by Sederer & Dickey, 2001.
- Psychometric Evaluation of Trauma and Post-traumatic Stress Disorder Assessment in Persons with Severe Mental Illness. <u>Psychology Assessment.</u> 2001. Vol. 13, No. 1, 110-117.
- HIV Risk Factors Among People with Severe Mental Illness in Urban and Rural Areas. <u>Psychiatric Services</u>. April 1999.
- Trauma and Post-traumatic Stress Disorder in Severe Mental Illness. <u>Journal of Consulting and Clinical Psychology</u>. 1998. Vol. 49, No. 10, 1338-1340.
- Integrating Dialectical Behavior Therapy into a Community Mental Health Program. <u>Psychiatric Services.</u>
 October 1998. Vol. 49, No. 10, 1338-1340.

Heather Gagnon

Qualifications:

- · Plan, design, implement and train staff on new system forms, processes, and workflows
- · Effectively communicate with consumers, vendors, employees, and co-workers.
- Provide consultation, support, and leadership for complex problems and organizational needs
- Diligent about understanding government standards for Medicare/Medicaid incentive programs
- Data capture and workflow management
- · Construct agency-wide documentation and training materials
- Detail oriented, deeply organized, efficient, good time management skills
- · Diverse background with knowledge of the medical field
- · Able to meet targets and milestones

Education:

2014-2016

Southern New Hampshire University

M.S. Information Technology-Health Informatics National Society of Leadership and Success, 4.0 GPA

2009-2011

Southern New Hampshire University

B.A. Graphic Design Graduated Magna cum Laude

2001-2005

Southern New Hampshire University

B.A. Psychology

Graduated Magna cum Laude: Honors Society-Alpha Chi

Experience:

7/2015-Current

The Mental Health Center of Greater Manchester Director of Information & EMR/Security Officer

- · Responsible for planning, designing, implementing and testing new system features, forms, and end user workflows
- Work directly with system vendors/company consultants to mitigate system problems and find resolutions
- Knowledge of PQRS, MU, MIPS, CCBHC as well as responsible for system/end user workflows to capture data
- Responsible for developing attestation documentation for PORS and Meaningful Use
- Project leader of several initiatives including but not limited to HIE, client portal, integrating software
- Participate in several state-wide committees to integrate primary care and mental health through technology
- Develop and design end user training guides as well as conduct trainings
- Create documentation for the EMR team to better understand processes, information, and protocols
- Serve as the Security Officer, conduct a yearly risk assessment and update progress throughout the year
- Plan and coordinate agency-wide rollouts and adoption of new forms and processes
- Establish user profiles, sign in credentials, and assignment of user roles
- Design graphics for different organizational projects or initiatives
- · Build and design modeled forms to capture necessary data for federal, state, local initiatives
- Work closely with Data Analyst and Crystal Report Writer to manage data and reporting needs/initiatives.
- Clinical and Network Administration liaison

2/2009-7/2015

The Mental Health Center of Greater Manchester

Assistant Coordinator of Supported Employment/Cognitive Specialist/EMR Trainer & Committee Member

Manchester, NH

- · Responsible for supporting and supervising a team of nine employees, direct supervision with six staff.
- · Required to conduct team meetings and help problem solve complex issues.
- Member of the EMR Clinical team, to help develop, test, and design the new electronic medical record.
- Conducted several trainings for staff on the Electronic Medical Record and provided on-going support.
- Completed all required documentation effectively and efficiently.
- Communicated and coordinated services with Vocational Rehabilitation.
- · Provided two cognitive remediation interventions for a well -known study conducted by Boston University.
- Lead community presentations on Supported Employment and Cognitive Difficulties.
- · Received the President's Circle Award 2013.
- Received recognition for helping to test and help orchestrate the go-live of the electronic medical record

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10/2007-2/2009

Merrimack Ten Pin

Coordinator of Food Service

Merrimack, NH

- Responsible for weekly menu creation as well as marketing material.
- Supervision of staff performance and following company policies and procedures.
- Inventory responsibilities and organizing all materials.
- Customer service and cashiering responsibilities.

6/2005-10/2007

The Mental Health Center of Greater Manchester

Housing Outreach Team Member/Case Manager

Manchester, NH

- · Monitored medication and coordinated treatment with case managers.
- Educated clients on Illness management and recovery.
- Helped clients obtain their goals, teach coping strategies, and use behavior tailoring techniques.
- Provided functional support services to address barriers, ADLs and other needs.
- Generated and organized all documentation required.

Computer Skills:

- Microsoft Office (Word, PowerPoint, Excel, Access, Visio, Outlook)
- CS4 & CS6 Adobe Design Software (Photoshop, Illustrator, InDesign, Flash, Dreamweaver)
- EMR: Netsmart's MyAvatar, Order Connect, Intelichart, eMAR, Clinician Mobile, Medical Note
- · Scheduling Software: Celayix
- Digital Communication Platform: Open Beds
- General Typing

PROFESSIONAL RESUME FOR PETER W. JANELLE

PROFESSIONAL EXPERIENCE

The Mental Health Center of Greater Manchester, Manchester, NH

1979 - Present

SENIOR DIRECTOR OF STRATEGIC INIATIVES

2022 - Present

Assists in the development of and facilitates new strategic initiatives through early implementation.

NETWORK4HEALTH EXECUTIVE DIRECTOR

2016-Present

Provided leadership of an integrated delivery network comprised of more than 40 partners including primary care, behavioral health care and community based social service organizations. Developed as part of NH Medicaid waiver, and operated in the Greater Manchester, Derry and Salem communities.

CONSULTANT

2015-2016

Provided consultative services to and on behalf of The Mental Health Center of Greater Manchester.

PRESIDENT/CHIEF EXECUTIVE OFFICER (Retired)

1999-201

Provided leadership for a large, internationally recognized, comprehensive community mental health center. With the Board of Directors, established strategic goals consistent with agency's mission. Directed the activities of the senior leadership team and maintained responsibility for managing corporate resources.

VICE PRESIDENT/CHIEF ADMINISTRATIVE OFFICER

1995-1999

DIRECTOR OF HUMAN RESOURCES

1989-1995

STAFF DEVELOPMENT DIRECTOR

1987-1989

ASSISTANT DIRECTOR, COMMUNITY SUPPORT PROGRAM

1982-1987

PARTIAL HOSPITAL: COORDINATOR, COUNSELOR

1979-1982

New Hampshire Hospital, Concord, NH

1976-1979

TEAM COORDINATOR, GROUP HOME DIRECTOR, MENTAL HEALTH WORKER

EDUCATION

Master of Business'Administration

1989

Plymouth State University (formerly Plymouth State College), Plymouth, NH

Bachelor of Arts in Psychology, Summa cum laude

1976

University of New Hampshire, Durham, NH

Member of Phi Beta Kappa, Pi Gamma Mu, Phi Kappa Phi Honor Societies

Peter W. Janelle, 2022

ACADEMIC APPOINTMENT

CLINICAL ASSISTANT PROFESSOR OF PSYCHIATRY

Dartmouth College Medical School, Hanovér, NH

2000-2015

AWARDS/RECOGNITION

- Good Samaritan Award presented by Pastoral Counseling Services, 2021
- Wheelock-Nardi Advocacy Award presented by The Mental Health Center of Greater Manchester, 2020
- Outstanding Mental Health Administrator Award presented NAMI NH, 2015
- Erik Cogswell Memorial Award presented by Seacoast Mental Health Center, 2015
- Community Service Recognition presented by the Manchester NH Police Department, 2015

BOARD MEMBERSHIP/COMMUNITY SERVICE

- Member- Healthcare For The Homeless Advisory Board- 2021 to present
- Member- NAMI NH Executive Director Search Committee- 2021
- Member- NAMI NH, Board of Directors- 2015 to 2021

Board President-2018 to 2020

- Member- NH Correctional Facility for Women, Citizen Advisory Board- 2012 to 2015
- Member- NH Charitable Foundation, Manchester Regional Advisory Board- 2011 to 2015
- Member- NH Health and Equity Partnership Steering Committee- 2011 to 2014
 Committee Chair- 2011 to 2013
- Member- NH Community Behavioral Health Association Board Executive Committee- 2009 to 2015
- Member- NH Consumer Mental Health Survey Project Advisory Board- 2009 to 2014
- Member- NH "In-Shape" Implementation Advisory Committee- 2009 to 2015
- Member- Manchester Sustainable Access Project, Healthy Manchester Leadership Council- 2006 to
 2015
- Member- NH State Plan to Address Health Disparities, Advisory Work Group- 2010 to 2011
- Member- NH Medical Interpreters Advisory Board- 2008 to 2011
- Member- NH Commission To Develop A Comprehensive State Mental Health Plan Leadership Team- 2006 to 2008
- Member- NH Department of Health & Human Services, Evidence Based Practice Implementation-Advisory Committee- 2004 to 2009
- Member- Catholic Medical Center, Capital Campaign Community Phase Committee- 2004
- Member- Diocese of Manchester, Safe Environment Council- 2004 to 2005
- Member- Behavioral Health Network, Board of Directors- 2003 to 2006
- Member- Diocese of Manchester, Bishop's Task Force on Communication- 2003
- Member- Heritage United Way, Community Campaign Cabinet- 2002 & 2003
 Chair, Community Agency Division
- Member- Seniors Count Task Force- 2001 to 2014
- Member- United Way of Greater Manchester, Community Campaign Cabinet- 2001
 Vice Chair, Community Agency Division
- Member- New Horizons Shelter and Soup Kitchen, Board of Directors- 1999 to 2005

 Board Vice President- 2003 to 2004

Heather Gagnon

Qualifications:

- Plan, design, implement and train staff on new system forms, processes, and workflows
- Effectively communicate with consumers, vendors, employees, and co-workers.
- · Provide consultation, support, and leadership for complex problems and organizational needs
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- Data capture and workflow management
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- Detail oriented, deeply organized, efficient, good time management skills
- Diverse background with knowledge of the medical field
- Able to meet targets and milestones

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M.S. Information Technology-Health Informatics National Society of Leadership and Success, 4.0 GPA

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Southern New Hampshire University

B.A. Graphic Design
Graduated Magna cum Laude

2001-2005

Southern New Hampshire University

B.A. Psychology

Graduated Magna cum Laude: Honors Society-Alpha Chi

Experience:

7/2015-Current

The Mental Health Center of Greater Manchester Director of Information & EMR/Security Officer

- Responsible for planning, designing, implementing and testing new system features, forms, and end user workflows
- · Work directly with system vendors/company consultants to mitigate system problems and find resolutions
- Knowledge of PQRS, MU, MIPS, CCBHC as well as responsible for system/end user workflows to capture data
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- Serve as the Security Officer, conduct a yearly risk assessment and update progress throughout the year
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- Lead community presentations on Supported Employment and Cognitive Difficulties.
- Received the President's Circle Award 2013.
- Received recognition for helping to test and help orchestrate the go-live of the electronic medical record

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10/2007-2/2009

Merrimack Ten Pin

Coordinator of Food Service

Merrimack, NH

- Responsible for weekly menu creation as well as marketing material.
- Supervision of staff performance and following company policies and procedures.
- Inventory responsibilities and organizing all materials.
- Customer service and cashiering responsibilities.

6/2005-10/2007

The Mental Health Center of Greater Manchester
Housing Outreach Team Member/Case Manager

Manchester, NH

- Monitored medication and coordinated treatment with case managers.
- Educated clients on Illness management and recovery.
- Helped clients obtain their goals, teach coping strategies, and use behavior tailoring techniques.
- Provided functional support services to address barriers, ADLs and other needs.
- Generated and organized all documentation required.

Computer Skills:

- Microsoft Office (Word, PowerPoint, Excel, Access, Visio, Outlook)
- CS4 & CS6 Adobe Design Software (Photoshop, Illustrator, InDesign, Flash, Dreamweaver)
- EMR: Netsmart's MyAvatar, Order Connect, Intelichart, eMAR, Clinician Mobile, Medical Note
- Scheduling Software: Celayix
- Digital Communication Platform: Open Beds
- General Typing

PAUL J. MICHAUD MSB, BS

Seasoned professional with 30 years of financial management, reporting, and leadership experience, inclusive of general ledger oversight & reconciliations, month-end close, payroll, A/P, A/R, budgeting / forecasting, variance analysis, product costing, revenue cycle management, revenue enhancement, treasury / cash-flow forecasting, environmental & operational analysis, staff supervision, H/R, workers comp. and insurance / risk administration, regulatory and statutory reporting, external audits, strategic planning, policy development, grants / funding management, technology implementation, EMR, compliance, and security.

LEADERSIP POSITIONS

Chief Financial Officer	The Mental Health Center Of Greater Manchester (NH)	2011 to present
Controller	Associated Home Care, Inc. Beverly, MA	2009 to 2011
Chief Financial Officer	Seacoast VNA, North Hampton, NH	1998 to 2009
Manager, Public Accounting	Berry, Dunn, McNeil & Parker, CPA	1996 to 1998
Director, Budget & Cost / Co	ntroller BCBS of Maine, So. Portland, ME	1993 to1996

Key Accountabilities: Oversight of all accounting, financial reporting, transaction processing, budgets / forecasts, A/R, A/P, G/L, payroll, I/T, product costing, profitability analysis, and vendor contracting. Regular collaboration with Senior Management Team, Finance Committees, Board of Directors, external auditors, and federal / state regulators. Other responsibilities include: revenue cycle & cash flow management, analysis and resolution of forecast variances, management of billing, A/R and collections, banking, investor, lender relationships, new business development, staff recruitment, supervision, training, benefits / retirement plans administration, cost accounting, operational analyses, systems integration, development and maintenance of accounting and management information systems. Duties also include assessing risk exposure & insurance coverage, M & A evaluations and due diligence, grant applications, and preparation of corporate income tax schedules and support (Forms 990 and 1120)

Significant Accomplishments - Post-Acute Healthcarefacilities:

Key member of EMR implementation team (billing, A/R, Accounting, registration functions) Financial oversight during period of 100% revenue growth

Financial oversight during period of national Top 500 Agency Status

Financial oversight during period of 300% reduction in Days in A/R

One-year oversight — due diligence process — Merger with \$50 million entity

Audit / Consulting Manager

Berry, Dunn, McNeil & Parker, CPA's & Management Consultants 1996 to 1998 Provided consultation and advisory services to hospitals, nursing homes, ALF's, and other healthcare facilities (acute & post-acute) in areas of reimbursement, financial planning and reporting and systems evaluations and integration. Coordinated and supervised audit engagements, regulatory report preparation, feasibility studies, due diligence, financial forecasts and projections, and operational and compliance reviews. Assisted clients with regulatory licensing and certifications.

Paul J.Michaud Page 2

Budget Director, Finance Division, Budget & Cost Department

Blue Cross & Blue Shield of Maine

So. Portland, ME

1993 through 1996

Directed corporate administrative budgeting and forecasting process for Maine's largest managed care organization. Determined, distributed, analyzed, and forecast annual operating expenses in excess of \$70 million. Oversight responsibilities of administrative expense reimbursement for all federal and state contracts. Supervised professional and administrative staff. A/P. Payroll, G/L, financial & budget variance reporting & analysis. Interim appointment as VP of Finance.

Significant Accomplishments:

Reorganized corporate budgeting and costing process, converting to electronic format while enhancing routine communications with department heads and improving variance reporting..

Restructured payroll and A/P functions resulting in operational and economic efficiencies.

Collaborated with senior management in major corporate reorganization to streamline operations and reduce administrative costs. Reduced administrative budget in excess of 25%.

Appointed to corporate job evaluation and compensation committee

Audit Manager, Medicare Fiscal Intermediary

Blue Cross & Blue Shield of Maine

So. Portland, ME

1985 through 1993

Oversight responsibilities for Medicare cost report audit and reimbursement functions for hospital complexes, home health care agencies, skilled nursing facilities, and other healthcare providers. Interpreted and applied federal program laws, regulations and cost reporting instructions. Interacted with provider officers and external consultants, CPA's and federal program officials. Staff supervision.

Accomplishments:

Planned, organized and implemented New England Regional Home Health Agency audit department in 1986, inclusive of development of audit programs and policies, fraud and abuse detection programs, staff recruitment and training, and all related administrative and management functions.

Administered annual audit and provider service functions resulting in HCFA recognition of Blue Cross & Blue Shield of Maine as one of the leading and most cost efficient audit intermediaries in the entire country based upon federal performance and quality standards. (1989 through 1995)

Staff Auditor - Public Accounting

Planned and conducted audit examinations and prepared financial statements and tax returns for clients within the retail, financial services, healthcare and manufacturing industries.

Arthur Young & Company, Portland, Maine

1982 through 1983

EDUCATIONAL EXPERIENCE

Husson College, Bangor, Maine

Masters of Science in Business Administration (MSB – Accounting Concentration) 1990 Husson College, Bangor, Maine

Bachelor of Science in Accounting (BSA) 1980

TECHNICAL PROFICIENCIES

Microsoft Office Products – Excel, Word, Powerpoint, database management tools Various accounting & patient billing programs (Quantum, myAvatar, QuickBooks, MAS 90, MISYS, HAS, CERNER)

Kari Sanborn, MS

Qualifications

- Knowledgeable in program development and management of 24/7 clinical programs
- Skilled in Dialectical Behavioral Therapy, Cognitive Behavioral Therapy, and Anger Management
- Experienced in conducting crisis assessments in the community and hospital setting
- Proven ability to work with clients from culturally diverse backgrounds
- Trained in providing Disaster Behavioral Health Services and Crisis Intervention Training
- Promotes positive departmental functioning and collaboration between multiple teams and agencies

Professional Experience

Mental Health Center of Greater Manchester, Manchester, NH

9/2000 to Present

Director of Emergency Services/Rapid Response and Homeless Outreach -February 2021-present

- Supervision of and provides consultation to 2 acute care coordinators, APRN, and practice administrator
- Oversee implantation of 3 grants, participating in data collection, and monitoring outcomes
- Attends community and stakeholder meetings to promote program growth and development
- Participates in preparation of financial and statistical reports required by funding sources
- Knowledge of budgeting process and using financial reports to monitor program performance
- · Acts as a liaison to Manchester Police and Fire Departments as well as other community partners
- Provides management of STAT Team and coordination with outside entities
- Maintains relationships with 2 community hospitals and monitors contract requirements
- Provides training and community presentations on Rapid Response and MHCGM services
- Provides supervision and consultation to multiple teams in acute care with over 40 employees
- · Participates in interviews for medical staff

Assistant Director Mobile Crisis Response Team- 1 year 9 months

- Supervision and consultation of 2 MCRT coordinators and practice assistant
- · Attends community and stakeholder meetings to promote program growth and development
- Participates in preparation of financial and statistical reports required by funding sources
- Knowledge of budgeting process and using financial reports to monitor program performance
- Acts as a liaison to Manchester Police Department and other community partners
- Assists in management of STAT Team and coordination with outside entities
- Provides training and community presentations on mobile crisis and MHCGM services
- · Participates in interviews for medical staff

Coordinator of Mobile Crisis Response Team- 2 years 6 months

- Supervision and consultation for 14 clinicians and 9 peer specialists
- Aided in establishment of policies and procedures for program development of MCRT
- Managed all areas of recruitment including, hiring, orientation, and training of new staff
- Assisted in oversight of clinical outcomes
- Maintained 24/7 schedule for MCRT phone triage, mobile crisis outreaches, and crisis apartments

ACT Assistant Coordinator – 1 year 7 months

- Supervision and consultation for 20 Clinicians
- Mentoring clinicians in emergency services practices
- NHH Liaison for MHCGM

Psychotherapist - 7 years 1 month

Outpatient cognitive behavioral therapy

- Facilitated Dialectical Behavioral Therapy groups and mentored clinicians
- Facilitated Anger Management Group Therapy

Emergency Services Clinician - 5 years 1 month

- Crisis assessments in an office/emergency room setting and providing short-term counseling
- Facilitating entry into alternate levels of care for clients
- Attending court proceedings for involuntary commitments

Intake Clinician – 2 years 7 months

- Intake assessments interviewing clients entering the mental heath care system, including collecting data to determine level of care, differential diagnosis, and appropriate treatment
- Managed referrals from multiple community providers

Henrico Area Mental Health, Henrico County, VA

1/2000-9/2000

Dual Diagnosis Case Manager

- Dual Diagnosis Case Manager Intern 6/99-12/99
- Providing case management services, including mental status assessments and monitoring of medication effectiveness for clients who have a mental illness and a co-occurring substance dependence diagnosis
- Co-facilitating six dual diagnosis treatment groups
- Developed and implemented treatment plans that emphasize psychiatric stability and substance abstinence

Education

MS Rehabilitation Counseling • Medical College of Virginia, Richmond, VA • 1999

BS Child Development & Family Studies • University of Maine, Orono, ME • 1998

The Mental Health Center of Greater Manchester Name of Program: Emergency Solutions Grant BUDGET PERIOD: SFY 2022 Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
PATRICIA CARTY	PRESIDENT / CHIEF EXECUTIVE OFFICER	\$117,307	1.0 %	\$ 1,173.07
PETER JANELLE	PROJECT MANAGER	\$108,484	20.0 %	\$ 21,696.80
HEATHER GAGNON	DATA ANALYTICS & REPORTING	\$ 89,752	10.9 %	\$ 9,781.26
PAUL MICHAUD	CHIEF FINANCIAL OFFICER	\$130,745	.01 %	\$ 130.65
KARI SANBORN	HOMELESS OUTREACH CLINICIAN	\$90,302	5.0 %	\$ 4,515.10
TOTAL SALARIES	i i	\$536,590		\$ 37,388.44